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8 **UNITED STATES DISTRICT COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA**
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11 SECURITIES AND EXCHANGE
COMMISSION,

12 Plaintiff,

13 vs.
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15 WESTMOORE MANAGEMENT,
LLC, et al.,

16 Defendants.
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Case No. 8:10-cv-00849-AG (MLGx)

**THIRD APPLICATION OF
CROWE HORWATH LLP FOR
APPROVAL OF FEES AND
EXPENSES INCURRED AS
ACCOUNTANTS TO DAVID A.
GILL, RECEIVER; AND
DECLARATION OF SUSAN P.
TOMLINSON IN SUPPORT
THEREOF**

[Period covered: July 21, 2015 through
October 31, 2018]

Date: March 18, 2019

Time: 10:00 a.m.

Place: Courtroom 10D

411 West Fourth Street
Santa Ana, California

1 Crowe Horwath LLP (“Crowe”) hereby requests that the Court approve and
 2 authorize the payment of fees and expenses, on an interim basis, incurred by Crowe
 3 as accountants for David A. Gill, the permanent receiver (the “Receiver”) for certain
 4 entities generally referred to as “Westmoore,” for the period from July 21, 2015,
 5 through October 31, 2018.¹

6 7 **I. INFORMATION ABOUT APPLICANT AND THIS APPLICATION**

8 **A. Identity of Applicant**

9 Crowe is one of the largest public accounting and consulting firms in the
 10 United States. Crowe serves clients worldwide as an independent member of Crowe
 11 Horwath International, one of the largest global accounting networks in the world.
 12 Crowe provides a variety of accounting and tax related services to its clients, which
 13 include equity receivers and bankruptcy debtors and trustees.

14 15 **B. Retention of Crowe by the Receiver**

16 Pursuant to the judgment of permanent injunction, appointment of a receiver,
 17 and related relief entered on August 12, 2011 (*docket no. 83*), and the Court’s
 18 separate order entered on December 5, 2011 (*docket no. 103*), the Receiver was
 19 authorized to employ Crowe as his accountants, effective as of the date on which
 20 Crowe commenced services for the Receiver in this case.

21 22 **C. Time Period Covered by this Application**

23 This application covers the period from July 21, 2015, through October 31,
 24 2018 (the “Subject Period”). Crowe has not sought or received payment for any of
 25 its services rendered during this 3-plus year period.

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 27 ¹ Crowe is requesting approval of fees and costs incurred through October 31,
 28 2018, instead of a more recent date, to correspond with the Court’s approval of the
 Receiver’s and his counsel’s fees and costs through October 31, 2018.

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D. Fees and Expenses Requested; Whether Fees and Expenses are Requested on an Interim or Final Basis

On an interim basis, Crowe requests that the Court allow fees and expenses for services rendered and costs advanced during the Subject Period in the amounts of \$453,185.00 and \$735.86, respectively. The total amount of fees and costs for which allowance is sought for the Subject Period is \$453,920.86.

As noted below, the cash on hand is less than the total amount of accrued, unpaid administrative fees and costs. Therefore, the Receiver does not at this time intend to pay all of the fees to be awarded and authorized to be paid pursuant to this application. However, by authorizing the Receiver to pay all allowed amounts, the Court will permit the Receiver to determine an adequate reserve and distribute the balance of the funds on hand to pay a portion of Crowe's approved fees and costs.

E. Prior Fee Requests

On January 3, 2014, Crowe filed its first request for approval of fees and expenses (*docket entry no. 167*). For the 25.5-month period from August 19, 2011, through September 30, 2013, Crowe requested allowance of compensation of \$78,152.50 and expenses of \$72.99. On February 26, 2014, the Court entered its order allowing Crowe's fees and expenses in full, and authorizing payment thereof as proposed (*docket entry no. 174*). Crowe received payment in accordance with the Court's order.

On September 4, 2015, Crowe filed its second request for approval of fees and expenses (*docket no. 205*). For the 21.5-month period from October 1, 2013, through July 20, 2015, Crowe requested allowance of compensation of \$12,728.50 and expenses of \$98.16. On October 14, 2015, the Court entered its order allowing fees and expenses in full, and authorizing payment thereof as proposed (*docket no. 214*). Crowe received payment in accordance with the Court's order.

1 This is Crowe's third request for approval of fees and expenses. For the 39.5-
 2 month Subject Period, Crowe is requesting allowance of compensation of
 3 \$453,185.00 and expenses of \$735.86.

4 5 **II. CASE STATUS**

6 **A. Cash on Hand**

7 As of February 4, 2019, the Receiver was holding \$465,623.34 in cash. All
 8 funds presently held by the Receiver are unencumbered.

9 10 **B. Summary of the Receiver's Administration of the Case**

11 Details regarding the Receiver's administration, and of funds received and
 12 disbursed by him, have been provided in five status reports and accounts filed with
 13 the Court and a status report filed in early 2018 (*docket nos. 94, 115, 132, 162, 189*
 14 *and 232*). Further details may be found in interim fee applications filed by the
 15 Receiver and his counsel (*e.g., docket nos. 166, 169, 204, 205, 249 and 250*).

16 The Receiver anticipates that this case will close during the second quarter of
 17 2019. The Receiver will need to file final tax returns in 2019, and barring unforeseen
 18 events he hopes to file a final report and account and have it heard during the second
 19 quarter. The speed with which any tax issues are resolved will likely dictate how
 20 quickly the case is closed.

21 22 **III. SUMMARY OF SERVICES RENDERED**

23 **A. Prefatory Statement**

24 Generally, Westmoore's principal operations ceased in early January 2009.
 25 However, the Westmoore entities last filed tax returns in 2007 or 2008 (for the 2006
 26 and 2007 tax years, respectively).

27 Before making any distribution to creditors, the Receiver needed to file
 28 income tax returns for years in which returns were not filed to, among other things,

1 determine Westmoore's tax liability for the pre-receivership period.² He knew that
2 this would be a time consuming and very expensive undertaking, and that the funds
3 in the estate initially did not justify the anticipated expense. The Receiver held off
4 on preparing pre-receivership returns until, through litigation, he generated enough
5 funds that it appeared that a small distribution might be possible.

6 For this reason, Crowe's services during the first and second interim periods
7 consisted mainly of tasks necessary to preparing the receivership estate's tax returns.
8 Crowe's fees incurred during those periods reflect the limited amount of services that
9 were required. In contrast, during the Subject Period, Crowe prepared many income
10 tax returns for the pre-receivership period, which required Crowe to rebuild some of
11 the Westmoore entities' financial records to ensure that the returns were as accurate
12 as possible. Its fee request reflects that substantial amount of work that was needed
13 to do so.

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15 **B. Services Rendered During the Subject Period**

16 Throughout this case, Crowe advised the Receiver as to various complex
17 federal and state income tax issues and prepared and filed the required federal and
18 California income tax returns for the receivership estate. Once the decision was
19 made to file pre-receivership income tax returns, Crowe assisted the Receiver with
20 respect to the determination of filing requirements for the pre-receivership period.
21 Crowe prepared applicable federal and state income tax returns for the Westmoore
22 entities for which Crowe determined had a filing requirement and where the Receiver
23 was able to obtain the necessary information to file tax returns.

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27 ² A receiver may be personally liable for taxes owed to governmental units by the
28 receivership estate or the receivership entities, even with respect to pre-receivership
periods, if the receiver pays creditors that rank junior in priority to the government
instead of paying the government's senior claims. See 31 U.S.C. § 3713.

1 The filing requirements for the Westmoore entities were determined with
2 reference to, among other things, 28 U.S.C. § 960 and 26 U.S.C. § 6012. Based on
3 these filing requirements, The Receiver had to first determine the ownership of all
4 assets funding the Qualified Settlement Fund (“QSF”) receivership estate. Crowe
5 and the Receiver’s counsel analyzed specific information for 46 different entities.
6 After a thorough review, the Westmoore entities were categorized into 4 groups:

- 7 1) Entities determined not to have assets which funded the receivership
8 estate;
- 9 2) Entities which may have had assets which funded the receivership estate
10 but had never filed a tax return and had no available financial records;
- 11 3) Entities which may have had assets which funded the receivership estate
12 and filed previous returns, but for which there were not any available
13 financial records for the periods needed; and
- 14 4) Entities which had assets funding the receivership estate, filed previous
15 returns, and for which there were available financial records.

16 After much discussion and investigation among Crowe, the Receiver, and the
17 Receiver’s counsel, it was determined that tax returns would be filed for the entities
18 falling within categories 3 and 4. Based on this conclusion, Crowe prepared tax trial
19 balances, reconciliations of partner capital and partner capital accounts, prepared
20 federal and state income tax returns, and certain prompt determination tax requests
21 for the relevant Westmoore entities for years 2007-2011 (the applicable start year
22 varied per entity).

23 Crowe prepared a total of 118 federal/state income tax returns for the 2007-
24 2011 years. Additionally, during the Subject Period, Crowe prepared the federal and
25 state income tax returns and prompt determination tax requests for the receivership
26 estate for the tax years 2014-2017 (total of 8 tax returns prepared).

27 During this process, Crowe advised the Receiver as to various complex federal
28 and state issues regarding, among other things, (1) the application of the federal and

1 state income tax rules applicable to the receivership; (2) the determination and
2 minimization of the receivership's federal and state income tax liability; (3) tax
3 issues related to the settlement of claims by the Receiver against third parties and
4 claims against the receivership estate; (4) penalties assessed by the taxing authorities
5 due to the Westmoore entities' failure to file pre-receivership returns; and (5) federal
6 and state income tax consequences resulting from the funding and operation of the
7 QSF under IRC § 468B and the Treasury Regulations thereunder.

8 With regard to the Westmoore entities, Crowe advised and assisted the
9 Receiver with respect to the determination and minimization of the receivership
10 estate's federal and state income tax liability for the non-pass-through entities,
11 Westmoore Securities, Inc. and Westmoore Capital Finance, Ltd., including the
12 receivership estate's potential tax liability resulting from the taxable transfer of those
13 entities' assets to the QSF under IRC § 468B.³ Crowe assisted the Receiver and his
14 counsel in determining the tax bases of the Westmoore entities' assets in an effort to
15 properly report taxable gains and losses resulting from the funding of the QSF and to
16 determine and minimize any federal or state income or franchise tax due thereon.

17 In analyzing the income tax filing requirements for the Westmoore entities for
18 the years 2007-2011, where possible, Crowe reviewed prior-years' LLC income tax
19 returns and the related LLC or corporate documents to determine changes in filing
20 requirements, potential ownership change issues including changes to LLC members,
21 and various reporting issues.

22 Before the tax returns could be prepared, in many cases, financial information
23 had to be gathered, reviewed, reconciled and adjusted to mitigate fraudulent income
24 from flowing to LLC members. Crowe assisted the Receiver with respect to (1) the
25 review and reconstruction of the financial and tax books and records of the
26

27 ³ Under IRC § 468B and related Treasury Regulations, the transfer of assets is
28 treated as a "sale" of the Westmoore entities' assets to the QSF at fair market value
on the effective date of the receivership.

1 Westmoore entities, including, as discussed above, the review of Westmoore entities'
 2 prior year federal and state income tax returns if they existed; (2) the analysis and
 3 accounting of the assets of Westmoore entities; (3) the review of documents and
 4 financial information related to the Westmoore entities; (4) the determination of the
 5 proper federal and state income tax treatment of the investors pursuant to the
 6 partnership documents and in accordance with the applicable federal and state
 7 income tax laws; (5) the determination of the timing of the write-off or offsetting of
 8 mismatched intercompany accounts among the Westmoore entities; (6) the correction
 9 of interest income on intercompany loans; and (7) the analysis of 2007 to 2011
 10 partner capital account changes as some of the Westmoore entities had numerous
 11 partners allocation issues due to added partners in the middle of the tax year.

12 There were twelve Westmoore entities (one of which was a Series LLC
 13 required to file one federal return and four California returns for each applicable tax
 14 return year) for which tax returns had to be prepared. The number of partners (i.e.,
 15 investors) for each entity ranged from two to over one hundred. Each partner's
 16 information needed to be prepared and input into the tax software. Certain entities
 17 required the addition and deletion of partners from year to year as partners joined,
 18 made new or additional contributions, and received distributions.

19 Not surprisingly, the reconstruction of the Westmoore entities' tax books and
 20 records required substantial work. Crowe reviewed the prior year accounting records
 21 and income tax returns that were available. Crowe discovered certain errors and
 22 discrepancies. Among other things, Crowe discovered that the retained earnings and
 23 partner capital accounts did not always match from one year to the next.

24 Based on these reconstructed accountings, Crowe prepared and filed the 2007
 25 (where applicable) through 2011 federal and state income tax returns and the prompt
 26 assessment requests (where applicable) for the Westmoore entities as follows:

- 27 1) Westmoore Business Development, LLC – Prepared federal and state
 28 tax returns for years 2008-2011;

- 1 2) Westmoore Properties, LP – Prepared federal and state tax returns for
2 years 2008-2011;
- 3 3) Westmoore Capital, LLC – Prepared federal and state tax returns for
4 years 2008-2011;
- 5 4) Westmoore Management LLC – Prepared federal and state tax returns
6 for years 2008-2011;
- 7 5) Westmoore Lending Opportunity Fund LLC – Prepared federal and
8 state tax returns for years 2008-2011;
- 9 6) Westmoore Income Properties LLC – Prepared federal and state tax
10 returns for years 2007-2011;
- 11 7) Westmoore Securities, Inc. – Prepared federal and state tax returns for
12 years 2008-2011;
- 13 8) Westmoore Investments LP – Prepared federal and state tax returns for
14 years 2008-2011;
- 15 9) Westmoore Lending, LLC – Prepared federal and state tax returns for
16 years 2009-2011;
- 17 10) Westmoore Capital Management LLC (FKA Westmoore Holdings) –
18 Prepared federal and state tax returns for years 2008-2011;
- 19 11) Westmoore Capital Finance, LP – Prepared federal and state tax returns
20 for years 2008-2011;
- 21 12) Westmoore Capital Group LLC –Series A– Prepared federal and state
22 tax returns for years 2008-2011;
- 23 13) Westmoore Capital Group LLC –Series B– Prepared federal and state
24 tax returns for years 2008-2011;
- 25 14) Westmoore Capital Group LLC –Series II– Prepared federal and state
26 tax returns for years 2008-2011; and
- 27 15) Westmoore Capital Group LLC –China Series – Prepared federal and
28 state tax returns for years 2008-2011.

1 Due to the timing of the filing of the Westmoore entities' tax returns, the
2 federal and California taxing authorities assessed significant late-filing penalties for
3 each year for each late return filed for the Westmoore Entities. Crowe prepared
4 penalty abatement requests for all of the federal penalties and were successful in
5 getting all federal penalties abated.

6 Crowe prepared the 2014 through 2017 federal and state income tax returns for
7 the receivership estate, which for federal and state income tax purposes is treated as a
8 QSF and thus a taxable entity separate from the Westmoore entities. With respect to
9 the receivership estate, Crowe advised the Receiver regarding (1) the application of
10 the federal and state income tax rules applicable to the receivership; (2) the
11 determination and minimization of the receivership's (QSF's) federal, state and local
12 income tax liability; (3) the determination, maximization and preservation of the
13 receivership's income tax attributes, and the tax bases of the receivership's assets;
14 and (4) the federal and state income tax consequences resulting from the funding and
15 operation of the QSF under IRC § 468B and the Treasury Regulations thereunder.

16 In order to prepare the QSF income tax returns for the receivership estate,
17 Crowe first prepared trial balances based on accounting records the Receiver
18 provided. During a prior fee application period, Crowe worked with and had many
19 discussions with the Receiver and his counsel with respect to the receivership's
20 accounting for the period after the Receiver was appointed. Based on these records,
21 Crowe prepared work papers and calculations leading to the initial funding of the
22 QSF, addressing valuation and tax issues for the preparation of the QSF returns.
23 During the Subject Period, Crowe assisted the Receiver and his counsel in
24 determining the write-down or write-off of QSF assets to properly report the tax
25 bases of the assets in the QSF and to determine and minimize any federal or state
26 income tax due thereon upon realization of those assets.

27 Further, during the preparation of the 2016 QSF tax returns, Crowe received a
28 final late 2015 Form K-1 for MKA Real Estate Opportunity Fund, LLC ("MKA"), as

1 asset of the QSF, showing \$46,316,315 of ordinary income (“MKA Income”) which
 2 would have resulted in a significant tax liability to the QSF. In order to minimize the
 3 QSF’s exposure to federal and state taxes on this unanticipated and phantom income,
 4 Crowe (1) reviewed additional pre-receivership records for MKA; (2) determined
 5 MKA’s basis at the time of the formation of the QSF; (3) determined the funding
 6 value of MKA at the time of funding the QSF; (4) analyzed prior year suspended
 7 losses with regard to MKA; and (5) calculated an adjusted basis which mitigated the
 8 pick-up of income by the QSF. Based on the work discussed above, the QSF was not
 9 required to pay any taxes on the MKA Income.

10 Finally, Crowe assisted the Receiver with respect to the preparation of the
 11 Receivership estate’s tax books and records for the Receivership period. Crowe
 12 prepared federal and state QSF income tax returns for the Receiver for the
 13 Receivership period tax years ended December 31, 2011 through December 31, 2017
 14 (the costs of preparing 2011-2013 were included in prior fee applications).

15 During the Subject Period, Crowe provided 2,061.80 hours of services (the
 16 average number of hours spent on each return was approximately 16.36 hours for the
 17 126 returns prepared (as discussed above)) related to Tax Issues and Tax Return
 18 Preparation, resulting in fees totaling \$453,185.00 and \$735.86 in expenses. The
 19 blended billing rate for this category of work is \$219.80 and the average cost of each
 20 tax return prepared was approximately \$3,600.

21 22 23 **IV. EXHIBITS SUBMITTED IN SUPPORT OF THIS APPLICATION**

24 The following exhibits are attached in support of this application:

25	No.	Description
26	1	Summary of fees and costs incurred
27	2	Monthly summary of hours and fees incurred

3 Summary of time and fees incurred for each
professional who provided services during the
Subject Period

4 Detailed time entries

5 Detailed expense entries

V. CONCLUSION

For the foregoing reasons, Crowe respectfully requests that the Court:

1. approve this application in its entirety;

2. on an interim basis, allow Crowe's fees for services rendered during the
Subject Period in the amount of \$453,185.00;

3. on an interim basis, allow Crowe's expenses incurred during the Subject
Period in the amount of \$735.86;

4. on an interim basis, authorize the Receiver to pay all fees and expenses
allowed by the Court for the Subject Period; and

5. grant such other and further relief as the Court deems just and proper.

DATED: February 5, 2019

CROWE HORWATH LLP

By:



SUSAN P. TOMLINSON

Tax Partner

SUBMITTED BY:

1 DANNING, GILL, DIAMOND & KOLLITZ, LLP

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3 By: /s/ John N. Tedford, IV

4 JOHN N. TEDFORD IV
5 Attorneys for David A. Gill, Receiver
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DECLARATION OF SUSAN P. TOMLINSON

I, Susan P. Tomlinson, declare as follows:

1. I am a Partner in the Tax Department of Crowe Horwath LLP (“Crowe”), accountants for David A. Gill, the permanent receiver appointed in this case (the “Receiver”).

2. I have personal knowledge of the facts in this declaration and, if called as a witness, I could competently testify to these facts.

3. I assisted Danning, Gill, Diamond & Kollitz, LLP, in the preparation of Crowe’s third interim fee application for services rendered as accountants for the Receiver, to which application this declaration is attached. I have read and reviewed the application, and am familiar with its contents. To the best of my knowledge, information and belief formed after reasonable inquiry, the application and all fees sought by the application are true and accurate and comply with the SEC’s billing instructions and other applicable rules.

4. Summaries of fees incurred and expenses advanced by Crowe for the period from July 21, 2015, through October 31, 2018 (the “Subject Period”) are attached as Exhibits “1” through “3” hereto. Crowe’s detailed billing entries for services rendered and costs advanced during the Subject Period are attached as Exhibits “4” and “5” hereto. The rates for compensation and reimbursement of expenses are the same those charged by Crowe for services rendered to its other clients, including bankruptcy debtors, trustees and committees. I believe that the rates are reasonable, necessary and commensurate with the skill and expertise required to perform the activities performed by Crowe in this case.

5. Crowe has not included in the amounts for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay, except to the extent that any such amortization is included within the permitted allowable amounts for photocopies and facsimile transmissions. In seeking

1 reimbursement for a service that Crowe purchased or contracted for from a third
2 party, Crowe requests reimbursement only for the amount billed to Crowe by the
3 third-party vendor and paid by Crowe to such vendor.

4 6. I am informed and believe that, prior to the filing of this application
5 with the Court, a copy of the application and all exhibits was transmitted to the
6 responsible attorney at the SEC. I have been advised that the SEC has no unresolved
7 objections to the relief requested in the application.

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9 I declare under penalty of perjury under the laws of the United States of
10 America that the foregoing is true and correct.

11 Executed at Sherman Oaks, California, on February 5, 2019.

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14 SUSAN P. TOMLINSON
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Joint ID #: 883102
 Bill Date: 11/14/18
 Invoice: *****

Crowe LLP
For the period 07/21/15 through 10/31/18
By Category of Work Performed

Category of Work	Time	Charges
Analysis - Tax Return Preparation and Tax Issues	2,061.80	453,185.00
Total Professional Fees	2,061.80	453,185.00
Out-of-Pocket Expenses		
Postage Meter Charges		723.27
Overnight Delivery		12.59
Total Out-of-Pocket Expenses		735.86
Total Professional Fees & Costs		453,920.86

Joint ID #: 883102
 Bill Date: 11/14/18
 Invoice: *****

Crowe LLP
For the period 07/21/15 through 10/31/18
Fees and Time by Month

Month	Time	Charges
July 2015	3.00	942.50
August 2015	30.00	6,481.00
September 2015	7.90	2,442.50
October 2015	1.10	286.00
November 2015	80.60	19,771.50
December 2015	163.90	28,097.00
January 2016	366.40	66,988.50
February 2016	322.20	60,218.00
March 2016	45.90	9,139.50
April 2016	40.10	7,043.00
May 2016	72.10	13,716.00
June 2016	79.70	14,810.00
July 2016	81.90	14,129.00
August 2016	21.10	5,108.50
September 2016	11.30	3,523.00
October 2016	77.50	12,509.00
November 2016	33.30	6,632.50
December 2016	5.70	1,231.50
January 2017	5.10	1,806.00
February 2017	17.00	5,179.50
March 2017	4.40	794.50
April 2017	3.10	379.50
May 2017	6.90	1,699.50
June 2017	51.40	17,390.00
July 2017	154.80	34,207.50
August 2017	34.50	10,534.50
September 2017	45.60	18,948.50
October 2017	176.40	49,252.50
November 2017	81.90	21,535.50
December 2017	7.00	4,294.00

Joint ID #: 883102
 Bill Date: 11/14/18
 Invoice: *****

Crowe LLP

For the period 07/21/15 through 10/31/18

Fees and Time by Month

Month	Time	Charges
January 2018	3.90	2,471.00
February 2018	5.20	2,433.50
March 2018	1.30	701.00
April 2018	1.10	236.50
May 2018	0.00	0.00
June 2018	0.40	270.00
July 2018	3.40	2,222.00
August 2018	6.60	2,653.50
September 2018	7.80	3,051.50
October 2018	0.30	55.50
	2,061.80	453,185.00

Joint ID #: 883102
 Bill Date: 11/14/18
 Invoice: *****

Crowe LLP

For the period 07/21/15 through 10/31/18

Professional Fees and Time by Employee

Name	Time	Rate	Charges
Agler, David	1.20	645.00	774.00
Agler, David	1.70	650.00	1,105.00
Agler, David	0.70	665.00	465.50
Agler, David	2.20	675.00	1,485.00
Barton, Barbara	7.00	215.00	1,505.00
Barton, Barbara	5.80	220.00	1,276.00
Bouchard, Christy	1.90	250.00	475.00
Bouchard, Christy	19.20	260.00	4,992.00
Bouchard, Christy	0.30	275.00	82.50
Bouchard, Christy	5.00	285.00	1,425.00
Bouchard, Christy	9.80	295.00	2,891.00
Bouchard, Christy	4.50	330.00	1,485.00
Chang, En-Hao	2.10	475.00	997.50
Coombs, Chad	0.30	400.00	120.00
Coombs, Chad	19.90	475.00	9,452.50
Diener, Kerra	34.20	180.00	6,156.00
Diener, Kerra	0.70	210.00	147.00
Fann, Diane	10.00	100.00	1,000.00
Girsha, Leta	4.50	65.00	292.50
Hein, Todd	58.70	425.00	24,947.50
Hosoi, Harumi	49.10	170.00	8,347.00
Hosoi, Harumi	3.70	185.00	684.50
Juman, Athena	0.50	135.00	67.50
Juman, Athena	22.90	140.00	3,206.00
Juman, Athena	25.80	160.00	4,128.00
Li, Yi	81.70	135.00	11,029.50

Joint ID #: 883102
 Bill Date: 11/14/18
 Invoice: *****

Crowe LLP
For the period 07/21/15 through 10/31/18
Professional Fees and Time by Employee

Name	Time	Rate	Charges
Liou, Polly	2.70	295.00	796.50
Liou, Polly	0.20	310.00	62.00
Liou, Polly	2.90	320.00	928.00
Liu, Shyue Jiunn	13.20	140.00	1,848.00
Lopez, Jennifer	29.60	125.00	3,700.00
Lopez, Jennifer	14.00	135.00	1,890.00
Paniagua, Boris	10.00	195.00	1,950.00
Paniagua, Boris	233.40	205.00	47,847.00
Paniagua, Boris	42.60	215.00	9,159.00
Paniagua, Boris	2.90	220.00	638.00
Pikovskaya, Anna	18.90	135.00	2,551.50
Pourrabbani, Daniel	386.60	165.00	63,789.00
Pourrabbani, Daniel	12.40	175.00	2,170.00
Pourrabbani, Daniel	104.80	185.00	19,388.00
Pugliese, Lisa	3.10	160.00	496.00
Rumyan, Lily	51.70	170.00	8,789.00
Shakhverdyan, Mariam	44.50	140.00	6,230.00
Smith, Paul	15.60	100.00	1,560.00
Smith, Paul	11.80	105.00	1,239.00
Takahashi, Kaylie	12.20	60.00	732.00
Tomlinson, Susan	17.30	540.00	9,342.00
Tomlinson, Susan	24.30	560.00	13,608.00
Tomlinson, Susan	106.90	650.00	69,485.00
Tomlinson, Susan	8.80	675.00	5,940.00
Velasco, Paula	30.80	130.00	4,004.00
Velasco, Paula	9.90	140.00	1,386.00

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Professional Fees and Time by Employee

Name	Time	Rate	Charges
Yaeger, John	371.10	175.00	64,942.50
Yaeger, John	106.20	190.00	20,178.00
	<u>2,061.80</u>		<u>453,185.00</u>

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Hein, Todd	07/21/2015	1.10	425.00	467.50
Review 2014 K-1s for inclusion in 2014 settlement fund income tax return.				
Bouchard, Christy	07/21/2015	0.20	250.00	50.00
Correspondence regarding fee application.				
Bouchard, Christy	07/27/2015	1.20	250.00	300.00
Analysis regarding fees for the period 8/2013 - 7/2015.				
Bouchard, Christy	07/28/2015	0.30	250.00	75.00
Billing matters.				
Bouchard, Christy	07/29/2015	0.20	250.00	50.00
Review and analysis of time summary.				
Tomlinson, Susan	08/03/2015	0.40	540.00	216.00
Review fee application and time summary				
Bouchard, Christy	08/05/2015	0.30	260.00	78.00
Review of fee app.				
Bouchard, Christy	08/06/2015	0.90	260.00	234.00
Supervision of the preparation of Federal and state tax returns for the year ended 12/31/2014 and correspondence regarding the fee app.				
Bouchard, Christy	08/12/2015	0.40	260.00	104.00
Correspondence regarding filing various entity tax returns for various years.				
Pikovskaya, Anna	08/14/2015	2.60	135.00	351.00
Preparation of Form 2 summary, Updating client database				
Pikovskaya, Anna	08/15/2015	5.30	135.00	715.50
Preparation of 2014 tax return- Tax Trial Balance, Form 2 Summary, draft BK Letters				
Hein, Todd	08/17/2015	0.80	425.00	340.00
Telephone conference re: Tax compliance for pre-receivership entities.				
Bouchard, Christy	08/17/2015	2.30	260.00	598.00
Gathering of information and analysis regarding the preparation of the pre-receivership entity returns and call with John Tedford.				
Bouchard, Christy	08/17/2015	1.20	260.00	312.00
Review and preparation of the Form 2 summary and tax trial balance for the year ended 12/31/2014.				
Bouchard, Christy	08/17/2015	0.60	260.00	156.00
Call with John Tedford regarding the preparation of Pre-Receiver ship entity tax returns.				
Bouchard, Christy	08/17/2015	0.90	260.00	234.00
Correspondence with the IRS and preparation of a letter to the IRS regarding the Schedule K-1 from MKA Real Estate Opportunity Fund I for the year ended 12/31/2008.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Pikovskaya, Anna	08/18/2015	0.80	135.00	108.00
Preparation of editing of form 2 summary				
Bouchard, Christy	08/19/2015	1.30	260.00	338.00
Review and preparation of the Form 2 summary and tax trial balance for the year ended 12/31/2014.				
Hein, Todd	08/22/2015	0.80	425.00	340.00
Review partnership income tax return filing requirements.				
Hein, Todd	08/25/2015	0.80	425.00	340.00
Review receivership entity data for tax compliance.				
Pikovskaya, Anna	08/27/2015	3.40	135.00	459.00
Preparation of tax trial balance, federal and California footnote statements, updating client database, preparation of 2014 tax return-BNA Forms				
Hein, Todd	08/28/2015	1.20	425.00	510.00
Review various case-related documents for income tax compliance.				
Bouchard, Christy	08/29/2015	1.30	260.00	338.00
Review of the preparation of the receivership tax returns for the year ended 12/31/2014 and updating of tax trial balance for record additional schedule K-1 received.				
Pikovskaya, Anna	08/30/2015	3.60	135.00	486.00
Preparation of 2014 QSF tax return- BNA Forms and assembly.				
Pikovskaya, Anna	08/31/2015	0.50	135.00	67.50
Preparation of 2014 QSF tax return- BNA Forms, updating client footnotes				
Bouchard, Christy	08/31/2015	0.60	260.00	156.00
Review of the preparation of Federal and state QSF tax returns for the year ended 12/31/2014.				
Hein, Todd	09/04/2015	1.10	425.00	467.50
Review 2014 settlement fund income tax returns.				
Pikovskaya, Anna	09/05/2015	2.70	135.00	364.50
Preparation of 2014 tax return and finalization				
Bouchard, Christy	09/05/2015	0.50	260.00	130.00
Supervision of the preparation of Federal and state QSF tax returns for the year ended 12/31/2014.				
Hein, Todd	09/06/2015	1.10	425.00	467.50
Review 2014 settle fund income tax return.				
Bouchard, Christy	09/06/2015	0.30	260.00	78.00
Getting the tax returns ready to be processed and correspondence regarding the filing of tax returns for the receivership estate for the year ended 12/31/2014.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Hein, Todd	09/27/2015	2.20	425.00	935.00
Review source data for receivership entity income tax returns.				
Bouchard, Christy	10/22/2015	1.10	260.00	286.00
Meeting and analysis for the preparation of pre-receivership entity tax returns.				
Hein, Todd	11/02/2015	1.20	425.00	510.00
Review status of pre-receivership tax trial balances.				
Hein, Todd	11/04/2015	1.80	425.00	765.00
Analysis of pre-receivership entity tax compliance requirements.				
Hein, Todd	11/10/2015	3.40	425.00	1,445.00
Review status of tax returns and related engagement management.				
Pourrabbani, Daniel	11/16/2015	5.00	165.00	825.00
Tax Workpapers				
Juman, Athena	11/16/2015	0.50	135.00	67.50
Consulting with Howard				
Paniagua, Boris	11/16/2015	3.80	215.00	817.00
Export financials from Quickbooks into excel files for Westmoore Business Development, LLC				
Paniagua, Boris	11/17/2015	3.80	215.00	817.00
Export financials from Quickbooks into excel files for Westmoore Properties, LP				
Paniagua, Boris	11/17/2015	2.80	215.00	602.00
Export financials from Quickbooks into excel files for Westmoore Management, LLC				
Paniagua, Boris	11/18/2015	3.20	215.00	688.00
Export financials from Quickbooks into excel files for Westmoore Lending Opportunity Fund, LLC				
Paniagua, Boris	11/18/2015	3.80	215.00	817.00
Export financials from Quickbooks into excel files for Westmoore Income Properties LLC.				
Paniagua, Boris	11/19/2015	3.30	215.00	709.50
Export financials from Quickbooks into excel files for Westmoore Securities, Inc.				
Paniagua, Boris	11/19/2015	3.30	215.00	709.50
Export financials from Quickbooks into excel files for Westmoore Investments LP				
Pourrabbani, Daniel	11/19/2015	4.50	165.00	742.50
Westmoore Business Development, LLC - TR Returns Prep				
Paniagua, Boris	11/20/2015	3.80	215.00	817.00
Export financials from Quickbooks into excel files Westmoore Lending, LLC				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Paniagua, Boris	11/20/2015	0.50	215.00	107.50
Meeting with Howard Brenneman to discuss different issues with companies not present in Quickbooks.				
Paniagua, Boris	11/20/2015	1.10	215.00	236.50
Export financials from Quickbooks into excel files for Westmoore Capital Mgmt LLC.				
Diener, Kerra	11/20/2015	0.90	180.00	162.00
Preparation of tax returns.				
Pourrabbani, Daniel	11/20/2015	6.00	165.00	990.00
Westmoore Business Development, LLC & Westmoore Capital Finance LTD – Tax Returns Preparation				
Hein, Todd	11/20/2015	2.20	425.00	935.00
Continued review of tax trial balances.				
Hein, Todd	11/23/2015	4.80	425.00	2,040.00
Review tax trial balances.				
Pourrabbani, Daniel	11/23/2015	5.00	165.00	825.00
Westmoore Business Development, LLC & Westmoore Capital Finance LTD - TR Returns Prep				
Pourrabbani, Daniel	11/24/2015	5.00	165.00	825.00
Westmoore Business Development, LLC & Westmoore Capital Finance LTD - TR Returns Prep				
Bouchard, Christy	11/24/2015	0.30	260.00	78.00
Discussion with staff regarding the funding of the assets from the various receivership entities into the QSF in 2011.				
Bouchard, Christy	11/25/2015	0.10	260.00	26.00
Organization and completion of AWP database for 2014.				
Pourrabbani, Daniel	11/25/2015	1.00	165.00	165.00
Westmoore Business Development, LLC & Westmoore Capital Finance LTD - TR Returns Prep				
Hein, Todd	11/25/2015	5.70	425.00	2,422.50
Review in-process tax trial balances for tax compliance.				
Pourrabbani, Daniel	11/30/2015	3.80	165.00	627.00
Westmoore Business Development, LLC & Westmoore Capital Finance LTD - TR Returns Prep				
Pourrabbani, Daniel	12/01/2015	1.50	165.00	247.50
Westmoore Lending Opp Fund - TR Return Prep				
Pourrabbani, Daniel	12/02/2015	2.20	165.00	363.00
2008 Westmoore Income Properties - TR Return Prep				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Lopez, Jennifer	12/02/2015	3.50	125.00	437.50
Preparation of Westmoore Capital Ltd. 2008 Tax Return, including trial balance.				
Diener, Kerra	12/02/2015	0.40	180.00	72.00
Supervision of preparation of tax returns.				
Hein, Todd	12/02/2015	1.50	425.00	637.50
Review pre-receivership tax trial balances.				
Hein, Todd	12/03/2015	2.30	425.00	977.50
Meetings and analysis re: pre-receivership tax compliance matters.				
Bouchard, Christy	12/03/2015	1.40	260.00	364.00
Planning meeting and providing information to the engagement team for the preparation of the Westmoore pre-receivership entities tax returns.				
Pourrabbani, Daniel	12/03/2015	5.50	165.00	907.50
Westmoore Management - TR Return Prep				
Lopez, Jennifer	12/03/2015	3.80	125.00	475.00
2008 Preparation of Tax Return trial balance changes to partner list.				
Lopez, Jennifer	12/04/2015	5.50	125.00	687.50
Tax Return Preparation 2008 for Westmoore Capital Ltd., including trial balance.				
Pourrabbani, Daniel	12/04/2015	3.90	165.00	643.50
Westmoore - TR Return Prep				
Pourrabbani, Daniel	12/07/2015	3.10	165.00	511.50
Westmoore Securities Inc - TR Return Prep				
Lopez, Jennifer	12/07/2015	3.80	125.00	475.00
Preparation of 2008 Tax Return - Westmoore Capital Ltd.				
Pourrabbani, Daniel	12/08/2015	5.50	165.00	907.50
Westmoore Lending Opp - TR Return Prep				
Lopez, Jennifer	12/09/2015	1.50	125.00	187.50
Preparation of 2008 Tax Return for Westmoore Capital Ltd.				
Bouchard, Christy	12/09/2015	0.20	260.00	52.00
Correspondence regarding the status of the preparation of the pre-receivership tax returns.				
Lopez, Jennifer	12/10/2015	1.50	125.00	187.50
Preparation of 2008 Tax Return for Westmoore Capital Ltd.				
Bouchard, Christy	12/10/2015	0.10	260.00	26.00
Correspondence regarding the preparation of pre-receivership tax returns.				
Lopez, Jennifer	12/11/2015	2.20	125.00	275.00
Tax Return Preparation - 2008 for Westmoore Capital Ltd.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Hein, Todd	12/14/2015	1.80	425.00	765.00
Review last-filed pre-receivership income tax returns.				
Pourrabbani, Daniel	12/15/2015	6.20	165.00	1,023.00
Westmoore Securities Inc & Capital LLC - TR Return Prep				
Diener, Kerra	12/16/2015	0.60	180.00	108.00
Supervision of preparation of tax returns.				
Pourrabbani, Daniel	12/16/2015	7.80	165.00	1,287.00
Westmoore Properties, LP - TR Return Prep				
Pourrabbani, Daniel	12/17/2015	6.10	165.00	1,006.50
Westmoore Properties, LP - TR Return Prep				
Diener, Kerra	12/18/2015	0.80	180.00	144.00
Supervision of preparation of tax returns for year ending 12/31/2008.				
Pourrabbani, Daniel	12/18/2015	7.50	165.00	1,237.50
Westmoore Properties, LP - TR Return Prep				
Hein, Todd	12/21/2015	1.70	425.00	722.50
Analysis of tax trial balances for pre-receivership entities.				
Diener, Kerra	12/21/2015	3.40	180.00	612.00
Preparation of tax trial balances and preparation of tax returns.				
Pourrabbani, Daniel	12/21/2015	6.80	165.00	1,122.00
Westmoore Income Properties, LP & Westmoore Properties, LP - TR Return Prep				
Yaeger, John	12/21/2015	2.30	175.00	402.50
Preparation of the 2008 trial balance for Westmoore Capital Finance Ltd.				
Yaeger, John	12/22/2015	1.70	175.00	297.50
Reviewing of the 2008 Westmoore Capital Ltd return.				
Diener, Kerra	12/22/2015	2.70	180.00	486.00
Supervision of preparation of tax returns. Preparation of tax trial balance for Westmoore Properties LP for year ending 12/31/2008.				
Paniagua, Boris	12/22/2015	0.80	215.00	172.00
Exported Westmoore Lending, LLC financial statements into Excel per income tax return preparation.				
Pourrabbani, Daniel	12/22/2015	6.50	165.00	1,072.50
Westmoore Management - TR Return Prep				
Pourrabbani, Daniel	12/28/2015	5.80	165.00	957.00
Westmoore capital Finance Ltd & Westmoore Lending, LLC - TR Return Prep				
Li, Yi	12/28/2015	7.60	135.00	1,026.00
Preparation of pre-receivership income tax returns for Westmoore Investments.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Yaeger, John	12/28/2015	2.20	175.00	385.00
Preparation of the trial balance for Westmoore Business Development.				
Yaeger, John	12/29/2015	1.80	175.00	315.00
Preparation of the 2008 trial balance for Westmoore Business Development.				
Li, Yi	12/29/2015	6.10	135.00	823.50
Preparation of pre-receivership income tax returns for Westmoore Investments.				
Diener, Kerra	12/29/2015	1.10	180.00	198.00
Preparation of tax returns.				
Pourrabbani, Daniel	12/29/2015	6.20	165.00	1,023.00
Preparation of Income Tax Returns for Westmoore Pre-Receiverships - Westmoore Lending, LLC FYE 12/31/2009 & Westmoore Investment FYE 12/31/2008				
Pourrabbani, Daniel	12/30/2015	5.80	165.00	957.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership Westmoore Lending.				
Bouchard, Christy	12/30/2015	0.30	260.00	78.00
Correspondence regarding the status of the pre-receivership tax returns.				
Li, Yi	12/30/2015	7.10	135.00	958.50
Preparation of pre-receivership income tax returns for Westmoore Investments.				
Yaeger, John	12/30/2015	1.00	175.00	175.00
Reviewed the total distributed fund schedule provided by the client.				
Diener, Kerra	12/30/2015	2.10	180.00	378.00
Preparation of capital reconciliation and tax trial balance for Westmoore Investment LP for tax year ending 12/31/2008.				
Yaeger, John	12/31/2015	1.00	175.00	175.00
Review of assets transferred to QSF.				
Li, Yi	12/31/2015	6.10	135.00	823.50
Preparation of pre-receivership income tax returns for Westmoore Investments.				
Pourrabbani, Daniel	12/31/2015	2.30	165.00	379.50
Preparation of Income Tax Returns for Westmoore Pre-Receivership for Westmoore Lending.				
Hein, Todd	12/31/2015	1.30	425.00	552.50
Review in-process tax trial balances for pre-receivership income tax returns.				
Yaeger, John	01/02/2016	1.90	175.00	332.50
Review 2008 Westmoore Capital return.				
Yaeger, John	01/03/2016	3.40	175.00	595.00
Review the 2008 Westmoore Business Development trial balance.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Li, Yi	01/04/2016	2.80	135.00	378.00
Preparation of pre-receivership income tax returns.				
Pourrabbani, Daniel	01/04/2016	4.70	165.00	775.50
Preparation of Income Tax Returns for Westmoore Pre-Receiver'ship Westmoore Management.				
Pourrabbani, Daniel	01/04/2016	3.00	165.00	495.00
Preparation of tax return for Westmoore Management.				
Hein, Todd	01/04/2016	0.70	425.00	297.50
Review status of pre-receivership income tax returns.				
Paniagua, Boris	01/04/2016	0.50	215.00	107.50
Reviewed Quickbooks files in search for financial statements requested by Daniel Pourrabbani.				
Diener, Kerra	01/04/2016	1.10	180.00	198.00
Review of preparation of 2008 Prompt Assessment letters.				
Yaeger, John	01/04/2016	6.70	175.00	1,172.50
Tax return preparation.				
Yaeger, John	01/05/2016	6.80	175.00	1,190.00
Tax return preparation of 2008 Westmoore Business Development.				
Li, Yi	01/05/2016	6.60	135.00	891.00
Preparation of receivership income tax returns for Westmoore Investments.				
Pourrabbani, Daniel	01/05/2016	8.30	165.00	1,369.50
Preparation of Income Tax Returns for Westmoore Pre-Receiver'ship - 2008-2010 WM Business Development & 2008 WM Securities, Inc.				
Diener, Kerra	01/05/2016	2.30	180.00	414.00
Supervision of preparation of Form 56 for Westmoore Business Development LLC.				
Diener, Kerra	01/06/2016	3.60	180.00	648.00
Preparation of 2008 tax trial balance.				
Pourrabbani, Daniel	01/06/2016	8.10	165.00	1,336.50
Preparation of Income Tax Returns for Westmoore Pre-Receiver'ship - 2008 WM Business Development				
Li, Yi	01/06/2016	5.10	135.00	688.50
Preparation of receivership income tax returns.				
Yaeger, John	01/06/2016	6.70	175.00	1,172.50
Tax return preparation of 2008 Westmoore Securities and trial balance.				
Yaeger, John	01/07/2016	7.20	175.00	1,260.00
Tax return review of various pre-receivership returns.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Li, Yi	01/07/2016	5.60	135.00	756.00
Preparation of receivership income tax returns.				
Tomlinson, Susan	01/07/2016	1.10	540.00	594.00
Assist with tax return preparation issues related to various entities.				
Pourrabbani, Daniel	01/07/2016	8.90	165.00	1,468.50
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2008-2010 WM Business Development, 2008 WM Securities, Inc., & 2011 WM Capital Finance Ltd.				
Diener, Kerra	01/07/2016	7.30	180.00	1,314.00
Preparation of tax trial balances for Westmoore Opportunity Fund, LLC for tax years ending 12/31/2009, 12/31/2010, and 08/12/2011. Preparation of tax trial balance for Westmoore Investments, LP for tax year ending 12/31/2008.				
Bouchard, Christy	01/07/2016	0.30	260.00	78.00
Correspondence regarding the status of the pre-receivership entity tax returns.				
Bouchard, Christy	01/07/2016	0.30	260.00	78.00
Correspondence regarding information needed for the preparation of the 2015 QSF tax returns.				
Diener, Kerra	01/08/2016	1.60	180.00	288.00
Planning meeting and preparation of tax trial balances.				
Pourrabbani, Daniel	01/08/2016	6.10	165.00	1,006.50
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2008 WM Lending Opp Fun, LLC				
Li, Yi	01/08/2016	5.10	135.00	688.50
Preparation of receivership income tax returns.				
Yaeger, John	01/08/2016	7.30	175.00	1,277.50
Tax return preparation of Westmoore Pre-Receivership tax returns.				
Pourrabbani, Daniel	01/09/2016	1.30	165.00	214.50
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2008 WM Lending Opp Fun, LLC				
Pourrabbani, Daniel	01/11/2016	9.20	165.00	1,518.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2008-2011 WM Capital, LLC & 2008-2009 WM Income Properties, LLC.				
Hein, Todd	01/11/2016	0.70	425.00	297.50
Analysis of status of in-process trial balances for pre-receivership income tax returns.				
Li, Yi	01/11/2016	2.10	135.00	283.50
Preparation of receivership income tax returns.				
Yaeger, John	01/11/2016	6.40	175.00	1,120.00
Tax return preparation of Westmoore Pre-Receivership tax returns.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Bouchard, Christy	01/11/2016	0.30	260.00	78.00
Planning meeting with staff regarding the preparation of Federal and state QSF tax returns for the year ended 12/31/2015.				
Yaeger, John	01/12/2016	6.60	175.00	1,155.00
Tax return preparation				
Lopez, Jennifer	01/12/2016	0.30	125.00	37.50
2015 Tax Return Preparation - QSF.				
Bouchard, Christy	01/12/2016	0.10	260.00	26.00
Planning meeting with staff regarding the preparation of Federal and state tax returns for 2015.				
Pourrabbani, Daniel	01/12/2016	6.50	165.00	1,072.50
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2009-2011 WM Income Properties, LLC & 2008 WM Management, LLC.				
Diener, Kerra	01/12/2016	0.30	180.00	54.00
Preparation of tax trial balance for Westmoore Investment LP for year ending 12/31/2008.				
Pourrabbani, Daniel	01/13/2016	7.10	165.00	1,171.50
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2008-2011 WM Management, LLC.				
Lopez, Jennifer	01/13/2016	4.50	125.00	562.50
2015 Tax Return Preparation - QSF.				
Yaeger, John	01/13/2016	4.30	175.00	752.50
Tax return preparation of Westmoore Securities 2009.				
Yaeger, John	01/14/2016	5.70	175.00	997.50
Tax return preparation of Westmoore Securities 2009.				
Pourrabbani, Daniel	01/14/2016	2.00	165.00	330.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2008 WM Management, LLC & 2008 WM Capital, LLC.				
Lopez, Jennifer	01/14/2016	1.00	125.00	125.00
2015 Tax Return Preparation - QSF.				
Diener, Kerra	01/14/2016	2.20	180.00	396.00
Review of preparation of Westmoore Lending Opportunity Fund, LLC for tax year ending 12/31/2009.				
Pourrabbani, Daniel	01/15/2016	2.50	165.00	412.50
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2009 Lending Opportunity Fund, LLC				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Diener, Kerra	01/15/2016	0.30	180.00	54.00
Supervision of preparation of tax returns for Westmoore Opportunity Fund, LLC for year ending 12/31/2009.				
Tomlinson, Susan	01/15/2016	3.40	540.00	1,836.00
Review of past and on-going litigation summaries, claims and other actions to determine timing of transactions for various entities pre and post transfer to QSF.				
Yaeger, John	01/15/2016	5.30	175.00	927.50
Tax return preparation				
Tomlinson, Susan	01/16/2016	2.30	540.00	1,242.00
Review of past and on-going litigation summaries, claims and other actions to determine timing of transactions for various entities pre and post transfer to QSF.				
Tomlinson, Susan	01/18/2016	1.20	540.00	648.00
Consult with John Yaeger regarding transactions impacting working trial balances for various entities, tie in of same to funding values of QSF.				
Tomlinson, Susan	01/18/2016	1.70	540.00	918.00
Consult with Todd Hein and Mr. Agler re timing of litigation settlements and other transactions impacting working trial balances for various entities, tie in of same to funding values of QSF funding date.				
Diener, Kerra	01/18/2016	0.60	180.00	108.00
Supervision of preparation of Westmoore tax returns for year ending 12/31/2009.				
Pourrabbani, Daniel	01/18/2016	7.10	165.00	1,171.50
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2009 Lending Opportunity Fund, LLC & 2008 Lending, LLC				
Yaeger, John	01/18/2016	6.70	175.00	1,172.50
Tax return preparation of Westmoore Investments LP - 2009.				
Yaeger, John	01/19/2016	3.40	175.00	595.00
Tax return preparation of Westmoore Investments LP - 2010.				
Tomlinson, Susan	01/19/2016	0.80	540.00	432.00
Consult regarding trial balance and tax return preparation issues.				
Pourrabbani, Daniel	01/19/2016	9.20	165.00	1,518.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2009-2011 Lending Opportunity Fund, LLC & 2008 Securities, Inc.				
Diener, Kerra	01/19/2016	0.60	180.00	108.00
Supervision of preparation of Westmoore Lending Opportunity Fund tax returns for year ending 12/31/2009.				
Li, Yi	01/19/2016	2.10	135.00	283.50
Preparation of the receivership letter and prompt letters				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Pourrabbani, Daniel	01/20/2016	7.10	165.00	1,171.50
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2008 Securities, Inc & 2007 Westmoore Income Properties, LLC				
Paniagua, Boris	01/20/2016	2.50	215.00	537.50
Export accounts payables aging reports requested by Todd Hein and Daniel Pourrabbani.				
Diener, Kerra	01/20/2016	0.40	180.00	72.00
Assisting staff with preparation of tax returns.				
Tomlinson, Susan	01/20/2016	2.70	540.00	1,458.00
Consults re tax preparation issues re pre QSF tax year asset balances.				
Yaeger, John	01/20/2016	4.60	175.00	805.00
Tax return preparation of Westmoore Investments LP - 2011.				
Yaeger, John	01/21/2016	3.80	175.00	665.00
Tax return preparation of Westmoore Lending Fund I - 2009.				
Hein, Todd	01/21/2016	0.90	425.00	382.50
Review status of pre-receivership income tax returns.				
Pourrabbani, Daniel	01/21/2016	5.30	165.00	874.50
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2007-2009 Westmoore Income Properties, LLC				
Pourrabbani, Daniel	01/22/2016	5.10	165.00	841.50
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2007-2010 Westmoore Income Properties, LLC				
Yaeger, John	01/22/2016	2.20	175.00	385.00
Tax return preparation for Westmoore Income Properties LLC.				
Pourrabbani, Daniel	01/25/2016	6.30	165.00	1,039.50
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2007-2011 Westmoore Income Properties, LLC & 2008 Westmoore Capital, LLC				
Li, Yi	01/25/2016	1.60	135.00	216.00
Preparation of the BK letter and form 56 and combine the return with the letter for all the entities.				
Yaeger, John	01/25/2016	3.70	175.00	647.50
Tax return preparation of Westmoore Lending Fund I - 2010.				
Yaeger, John	01/26/2016	4.30	175.00	752.50
Tax return preparation of Westmoore Lending Fund I - 2011.				
Pourrabbani, Daniel	01/26/2016	6.80	165.00	1,122.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2007-2010 Westmoore Income Properties, LLC & 2008 Westmoore Capital, LLC				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Pourrabbani, Daniel	01/27/2016	9.10	165.00	1,501.50
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2008 Westmoore Securities, Inc., 2008-2011 Westmoore Properties, LLC, & Westmoore Lending, LLC 2009-2011				
Yaeger, John	01/27/2016	7.70	175.00	1,347.50
Tax return preparation of Westmoore Income Properties 2007 and 2008.				
Li, Yi	01/27/2016	1.30	135.00	175.50
Preparation of the BK letter and form 56 and combine the return with the letter for all the entities.				
Bouchard, Christy	01/27/2016	0.30	260.00	78.00
Correspondence and supervision regarding the preparation of pre-receivership tax returns.				
Hein, Todd	01/27/2016	1.10	425.00	467.50
Analysis of settlement fund assets and relationship to pre-receivership entities.				
Li, Yi	01/28/2016	2.10	135.00	283.50
Preparation of the BK letter and form 56 and combine the return with the letter for all the entities.				
Yaeger, John	01/28/2016	9.80	175.00	1,715.00
Tax return preparation of Westmoore Income Properties 2009 and 2010.				
Pourrabbani, Daniel	01/28/2016	10.10	165.00	1,666.50
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2008 Westmoore Securities, Inc., 2008 Westmoore Properties, LLC, & 2009 Westmoore Lending, LLC				
Pourrabbani, Daniel	01/29/2016	7.80	165.00	1,287.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2009-2010 Westmoore Securities, Inc., 2008 Westmoore Properties, LLC, & 2010 Westmoore Lending, LLC				
Yaeger, John	01/29/2016	9.70	175.00	1,697.50
Tax return preparation of Westmoore Income Properties 2010 and 2011.				
Yaeger, John	01/30/2016	5.30	175.00	927.50
Tax return preparation				
Tomlinson, Susan	01/30/2016	0.60	540.00	324.00
Consult with Crowe personnel regarding tax preparation issues.				
Diener, Kerra	01/30/2016	0.50	180.00	90.00
Supervision of preparation of tax returns for year ending 12/31/2009.				
Bouchard, Christy	01/30/2016	0.20	260.00	52.00
Correspondence regarding the preparation of pre-receivership entities and Forms 1099.				

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Name	Date	Time	Rate	Charges
Pourrabbani, Daniel	01/30/2016	7.20	165.00	1,188.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2008 WM Investment, LP				
Li, Yi	01/30/2016	5.40	135.00	729.00
Preparation of the BK letter and combine the return with the letter for all the entities.				
Bouchard, Christy	02/01/2016	0.30	260.00	78.00
Supervision of the preparation of pre-receivership tax returns.				
Li, Yi	02/01/2016	3.60	135.00	486.00
Preparation of the Bk letters and Forms. Combine it with the return for all entities				
Hein, Todd	02/01/2016	0.40	425.00	170.00
Review funding of QSF via pre-receivership entities.				
Pourrabbani, Daniel	02/01/2016	9.40	165.00	1,551.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2009-2010 Westmoore Investment, LP				
Diener, Kerra	02/01/2016	0.20	180.00	36.00
Communication regarding preparation of tax returns.				
Yaeger, John	02/01/2016	7.50	175.00	1,312.50
Tax return preparation of Westmoore Capital 2008.				
Pourrabbani, Daniel	02/02/2016	7.20	165.00	1,188.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2009-2010 Westmoore Investment, LP & 2008-2010 Westmoore Management, LLC.				
Li, Yi	02/02/2016	4.10	135.00	553.50
Preparation of the Bk letters and Forms. Combine it with the return for all entities				
Li, Yi	02/03/2016	2.10	135.00	283.50
Preparation of the Bk letters and Forms. Combine it with the return for all entities				
Tomlinson, Susan	02/03/2016	0.30	540.00	162.00
Review of information in email from Mr. Tedford regarding additional entities.				
Pourrabbani, Daniel	02/03/2016	7.80	165.00	1,287.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2009-2010 Westmoore Investment, LP & 2008-2010 Westmoore Management, LLC.				
Yaeger, John	02/03/2016	5.00	175.00	875.00
Tax return preparation of Westmoore Capital 2009.				
Yaeger, John	02/04/2016	7.80	175.00	1,365.00
Tax return preparation of Westmoore Capital 2010.				
Paniagua, Boris	02/04/2016	1.50	215.00	322.50
Export financial statements requested by Daniel Pourrabbani and John Yaeger.				

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Name	Date	Time	Rate	Charges
Hein, Todd	02/04/2016	1.80	425.00	765.00
Analysis and review of revised entity list for receiver's tax compliance.				
Pourrabbani, Daniel	02/04/2016	8.60	165.00	1,419.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2009-2010 Westmoore Investment, LP & 2008-2010 Westmoore Management, LLC. 2008-2009 Westmoore Properties, LP.				
Tomlinson, Susan	02/04/2016	0.60	540.00	324.00
Consults re tax preparation issues with regard to §6501(d) statute application to partnerships.				
Li, Yi	02/04/2016	1.40	135.00	189.00
Preparation of the Bk letters and Forms. Combine it with the return for all entities				
Li, Yi	02/05/2016	1.20	135.00	162.00
Preparation of the Bk letters and Forms. Combine it with the return for all entities				
Pourrabbani, Daniel	02/05/2016	7.60	165.00	1,254.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2008-2009 Westmoore Properties, LP & 2008-2009 Westmoore Capital, LLC.				
Paniagua, Boris	02/05/2016	1.50	215.00	322.50
Export financial statements requested by Daniel Pourrabbani and John Yaeger.				
Paniagua, Boris	02/05/2016	2.30	215.00	494.50
Export financial statements requested by Daniel Pourrabbani and John Yaeger.				
Yaeger, John	02/05/2016	6.60	175.00	1,155.00
Tax return preparation of Westmoore Business Development 2008.				
Yaeger, John	02/06/2016	4.80	175.00	840.00
Tax return preparation of Westmoore Business Development 2009.				
Pourrabbani, Daniel	02/06/2016	3.60	165.00	594.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2008 Westmoore Management,, LLC.				
Diener, Kerra	02/06/2016	0.40	180.00	72.00
Supervision of preparation of tax returns.				
Pourrabbani, Daniel	02/08/2016	4.10	165.00	676.50
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2008 Westmoore Management, LLC				
Yaeger, John	02/08/2016	9.50	175.00	1,662.50
Tax return preparation of Westmoore Business Development 2010 and 2011.				
Pourrabbani, Daniel	02/09/2016	9.20	165.00	1,518.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2008 Westmoore Management, LLC				

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Name	Date	Time	Rate	Charges
Bouchard, Christy	02/09/2016	1.20	260.00	312.00
Correspondence and supervision of the preparation of the pre-receivership tax returns.				
Paniagua, Boris	02/09/2016	1.70	215.00	365.50
Export financial statements requested by Daniel Pourrabbani and John Yaeger.				
Yaeger, John	02/09/2016	7.90	175.00	1,382.50
Tax return preparation of Westmoore Properties LP 2008.				
Hein, Todd	02/09/2016	0.70	425.00	297.50
Analysis of status of in-process pre-receivership income tax returns.				
Tomlinson, Susan	02/10/2016	0.10	540.00	54.00
Consult with Todd Hein re status of various returns.				
Hein, Todd	02/10/2016	1.20	425.00	510.00
Analysis of 2011 tax compliance issues for pre-receivership entities.				
Yaeger, John	02/10/2016	8.20	175.00	1,435.00
Tax return preparation of Westmoore Properties LP 2009 and 2010.				
Bouchard, Christy	02/10/2016	0.90	260.00	234.00
Reviewed and updated email to be sent to John Tedford regarding the status of the pre-receivership tax returns and any open items needed to complete the preparation of tax returns.				
Pourrabbani, Daniel	02/10/2016	9.60	165.00	1,584.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2009-2010 Westmoore Management, LLC				
Diener, Kerra	02/10/2016	0.60	180.00	108.00
Supervision of preparation of tax returns for year ending 12/31/2009.				
Yaeger, John	02/11/2016	6.80	175.00	1,190.00
Tax return preparation of Westmoore Properties LP 2011.				
Pourrabbani, Daniel	02/11/2016	5.60	165.00	924.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2007 Westmoore Capital Group, LLC				
Tomlinson, Susan	02/11/2016	0.50	540.00	270.00
Consults re tax preparation issues with Daniel Pourrabbani regarding missing partner information and partner assumptions when no operating agreement exists, etc.				
Pourrabbani, Daniel	02/12/2016	2.60	165.00	429.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2009-2010 Westmoore Management, LLC				
Diener, Kerra	02/12/2016	0.20	180.00	36.00
Supervision of preparation of tax returns.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Yaeger, John	02/12/2016	8.30	175.00	1,452.50
Tax return preparation of Westmoore Management 2008.				
Yaeger, John	02/13/2016	7.30	175.00	1,277.50
Tax return preparation of Westmoore Management 2009.				
Hein, Todd	02/13/2016	1.60	425.00	680.00
Review tax trial balances and related tax research for pre-receivership entities.				
Hein, Todd	02/14/2016	6.30	425.00	2,677.50
Review 2011 tax trial balances for pre-receivership entities.				
Agler, David	02/14/2016	1.20	645.00	774.00
Analysis and discussion with Mr. Hein re tax compliance and tax preparation issues;				
Yaeger, John	02/15/2016	10.00	175.00	1,750.00
Tax return preparation of Westmoore Management 2010.				
Pourrabbani, Daniel	02/15/2016	9.40	165.00	1,551.00
Preparation of Income Tax Returns for Westmoore Pre-ReceiverShip - 2010 Westmoore Management, LLC & 2009 Westmoore Lending, LLC				
Bouchard, Christy	02/15/2016	0.30	260.00	78.00
Correspondence with staff and gathering of various years schedules K-1.				
Tomlinson, Susan	02/15/2016	0.60	540.00	324.00
Review of emails re status of various entities. Consult with Todd Hein re review points on reviewed returns.				
Hein, Todd	02/16/2016	1.60	425.00	680.00
Analysis of pre-receivership tax return tax compliance issues.				
Yaeger, John	02/16/2016	9.80	175.00	1,715.00
Tax return preparation of Westmoore Management 2011.				
Tomlinson, Susan	02/16/2016	0.30	540.00	162.00
Status meeting with Todd Hein and John Yaeger regarding all ongoing tax preparation matters.				
Bouchard, Christy	02/16/2016	0.10	260.00	26.00
Initial meeting with staff regarding the preparation of tax return extensions and estimates.				
Li, Yi	02/16/2016	1.80	135.00	243.00
Preparation of work papers for BK Estate return FYE2007, 2008, 2009, 2010 and 2011.				
Pourrabbani, Daniel	02/16/2016	5.40	165.00	891.00
Preparation of Income Tax Returns for Westmoore Pre-ReceiverShip - 2009-2010 Westmoore Lending, LLC				
Li, Yi	02/17/2016	0.80	135.00	108.00
Preparation of work papers for BK Estate return FYE2007, 2008, 2009, 2010 and 2011.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Pourrabbani, Daniel	02/17/2016	6.20	165.00	1,023.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2009-2010 Westmoore Lending, LLC				
Yaeger, John	02/17/2016	9.50	175.00	1,662.50
Tax return preparation				
Pourrabbani, Daniel	02/18/2016	5.90	165.00	973.50
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2010 Westmoore Lending, LLC, 2008-2010 Westmoore Income Properties, LLC, & 2008 Westmoore Management, LLC.				
Yaeger, John	02/18/2016	8.50	175.00	1,487.50
Tax return preparation of Westmoore Lending Opportunity Fund 2008.				
Lopez, Jennifer	02/19/2016	0.50	125.00	62.50
2015 Westmoore QSF Extension				
Yaeger, John	02/19/2016	7.00	175.00	1,225.00
Tax return preparation of Westmoore Lending Opportunity Fund 2009.				
Pourrabbani, Daniel	02/19/2016	5.20	165.00	858.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2010 Westmoore Income Properties, LLC, & 2008 Westmoore Management, LLC.				
Yaeger, John	02/20/2016	5.40	175.00	945.00
Tax return preparation of Westmoore Lending Opportunity Fund 2010.				
Lopez, Jennifer	02/22/2016	0.30	125.00	37.50
2015 Westmoore QSF Extension				
Pourrabbani, Daniel	02/22/2016	8.80	165.00	1,452.00
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2010 Westmoore Lending, LLC, 2009 Westmoore Securities Inc. & 2009 Westmoore Capital, LLC				
Tomlinson, Susan	02/22/2016	0.70	540.00	378.00
Consultation with Westmoore staff regarding remaining open issues with regard to preparation.				
Yaeger, John	02/22/2016	11.00	175.00	1,925.00
Tax return preparation of Westmoore Lending Opportunity Fund 2010 and 2011.				
Yaeger, John	02/23/2016	6.60	175.00	1,155.00
Tax return preparation of Westmoore Income Property changes.				
Lopez, Jennifer	02/23/2016	0.70	125.00	87.50
2015 Westmoore QSF Extension				
Bouchard, Christy	02/23/2016	0.30	260.00	78.00
Review of the preparation of Federal and state tax return extensions and estimates for 2015.				

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Name	Date	Time	Rate	Charges
Pourrabbani, Daniel	02/23/2016	8.30	165.00	1,369.50
Preparation of Income Tax Returns for Westmoore Pre-Receivership - 2009-2010 Westmoore Securities Inc. & 2009-2010 Westmoore Capital, LLC				
Yaeger, John	02/24/2016	1.50	175.00	262.50
Tax return preparation				
Yaeger, John	02/25/2016	2.00	175.00	350.00
Tax return preparation				
Hein, Todd	02/28/2016	0.40	425.00	170.00
Review 2015 QSF extension.				
Bouchard, Christy	02/29/2016	0.20	260.00	52.00
Correspondence regarding the filing of Federal extension and California estimate.				
Lopez, Jennifer	02/29/2016	0.20	125.00	25.00
2015 Westmoore QSF Extension				
Lopez, Jennifer	03/01/2016	0.30	125.00	37.50
2015 Westmoore QSF Extension				
Yaeger, John	03/02/2016	2.50	175.00	437.50
2011 tax return preparation for Westmoore Lending.				
Hein, Todd	03/05/2016	2.50	425.00	1,062.50
Review 2011 Partnership income tax returns.				
Pourrabbani, Daniel	03/07/2016	0.30	165.00	49.50
Income Tax Preparation for Westmoore Investments, LP				
Yaeger, John	03/07/2016	2.00	175.00	350.00
Clear review points on Westmoore Management LLC federal and state tax return for the year 12/31/2009.				
Hein, Todd	03/08/2016	0.80	425.00	340.00
Review pre-receivership Partnership K-1s.				
Yaeger, John	03/11/2016	1.00	175.00	175.00
Clear review points on Westmoore Business Development LLC federal and state tax return for the year ended 12/31/2011.				
Yaeger, John	03/14/2016	1.00	175.00	175.00
Clear review points on Westmoore Business Development LLC federal and state tax return for the year ended 12/31/2011.				
Yaeger, John	03/16/2016	5.50	175.00	962.50
Clear review points on Westmoore Investment LP federal and state tax return for the year ended 12/31/2011.				

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Name	Date	Time	Rate	Charges
Yaeger, John	03/16/2016	4.60	175.00	805.00
Clear review points on Westmoore Capital Ltd federal and state tax return for the year ended 12/31/2011.				
Yaeger, John	03/17/2016	5.40	175.00	945.00
Clear review points on Westmoore Lending LLC federal and state tax return for the year ended 12/31/2011.				
Yaeger, John	03/17/2016	4.50	175.00	787.50
Clear review points on Westmoore Income Properties LLC federal and state tax return for the year ended 12/31/2011.				
Yaeger, John	03/18/2016	5.80	175.00	1,015.00
Clear review points on Westmoore Lending Opp Fund LLC federal and state tax return for the year ended 12/31/2011.				
Yaeger, John	03/18/2016	2.50	175.00	437.50
Clear review points on Westmoore Lending LLC federal and state tax return for the year ended 12/31/2011.				
Yaeger, John	03/24/2016	1.50	175.00	262.50
Clear review points on Westmoore Income Properties LLC federal and state tax return for the year ended 12/31/2008.				
Hein, Todd	03/25/2016	1.20	425.00	510.00
Analysis of status of pre-receivership income tax returns.				
Yaeger, John	03/25/2016	1.40	175.00	245.00
Clear review points on Westmoore Income Properties LLC federal and state tax return for the year ended 12/31/2011.				
Yaeger, John	03/25/2016	1.60	175.00	280.00
Clear review points on Westmoore Income Properties LLC federal and state tax return for the year ended 12/31/2010.				
Yaeger, John	03/25/2016	1.50	175.00	262.50
Clear review points on Westmoore Income Properties LLC federal and state tax return for the year ended 12/31/2009.				
Yaeger, John	04/20/2016	3.20	175.00	560.00
2009 tax return preparation for Westmoore Lending LLC.				
Yaeger, John	04/20/2016	3.40	175.00	595.00
2010 tax return preparation for Westmoore Lending LLC.				
Yaeger, John	04/20/2016	2.20	175.00	385.00
2011 tax return preparation for Westmoore Lending LLC.				
Yaeger, John	04/21/2016	3.40	175.00	595.00
2007 tax return preparation for Westmoore Income Properties LP.				

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Name	Date	Time	Rate	Charges
Yaeger, John	04/26/2016	3.50	175.00	612.50
2008 tax return preparation for Westmoore Income Properties LP.				
Yaeger, John	04/27/2016	2.70	175.00	472.50
2009 tax return preparation for Westmoore Income Properties LP.				
Yaeger, John	04/27/2016	3.30	175.00	577.50
2010 tax return preparation for Westmoore Income Properties LP.				
Yaeger, John	04/27/2016	2.40	175.00	420.00
2011 tax return preparation for Westmoore Income Properties LP.				
Yaeger, John	04/28/2016	3.20	175.00	560.00
2008 tax return preparation for Westmoore Capital Ltd.				
Yaeger, John	04/28/2016	2.40	175.00	420.00
2009 tax return preparation for Westmoore Capital Ltd.				
Yaeger, John	04/28/2016	2.30	175.00	402.50
2010 tax return preparation for Westmoore Capital Ltd.				
Bouchard, Christy	04/28/2016	0.30	260.00	78.00
Discussion with John Yaeger regarding the preparation of pre receivership tax returns.				
Yaeger, John	04/29/2016	3.00	175.00	525.00
2011 tax return preparation for Westmoore Capital Ltd.				
Yaeger, John	04/29/2016	2.70	175.00	472.50
2008 tax return preparation for Westmoore Business Dev LLC.				
Yaeger, John	04/29/2016	2.10	175.00	367.50
2009 tax return preparation for Westmoore Business Dev LLC.				
Yaeger, John	05/02/2016	2.90	190.00	551.00
2010 tax return preparation for Westmoore Business Dev LLC.				
Yaeger, John	05/02/2016	1.80	190.00	342.00
2011 tax return preparation for Westmoore Business Dev LLC.				
Yaeger, John	05/02/2016	3.20	190.00	608.00
2008 tax return preparation for Westmoore Securities Inc.				
Yaeger, John	05/03/2016	2.70	190.00	513.00
2009 tax return preparation for Westmoore Securities Inc.				
Yaeger, John	05/03/2016	2.20	190.00	418.00
2009 tax return preparation for Westmoore Securities Inc.				
Yaeger, John	05/03/2016	2.90	190.00	551.00
2010 tax return preparation for Westmoore Securities Inc.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Bouchard, Christy	05/03/2016	0.20	275.00	55.00
Discussions with John Yaeger regarding processing of Receivership tax returns.				
Yaeger, John	05/04/2016	2.70	190.00	513.00
2011 tax return preparation for Westmoore Securities Inc.				
Yaeger, John	05/04/2016	3.30	190.00	627.00
2008 tax return preparation for Westmoore Investment LP.				
Yaeger, John	05/04/2016	2.60	190.00	494.00
2009 tax return preparation for Westmoore Investment LP.				
Yaeger, John	05/05/2016	2.70	190.00	513.00
2010 tax return preparation for Westmoore Investment LP.				
Yaeger, John	05/05/2016	3.30	190.00	627.00
2011 tax return preparation for Westmoore Investment LP.				
Yaeger, John	05/05/2016	2.10	190.00	399.00
2008 tax return preparation for Westmoore Capital LLC.				
Yaeger, John	05/06/2016	2.30	190.00	437.00
2009 tax return preparation for Westmoore Capital LLC.				
Yaeger, John	05/06/2016	2.90	190.00	551.00
2010 tax return preparation for Westmoore Capital LLC.				
Yaeger, John	05/06/2016	1.90	190.00	361.00
2011 tax return preparation for Westmoore Capital LLC.				
Yaeger, John	05/09/2016	2.80	190.00	532.00
2008 tax return preparation for Westmoore Properties LP.				
Yaeger, John	05/09/2016	2.70	190.00	513.00
2009 tax return preparation for Westmoore Properties LP.				
Yaeger, John	05/09/2016	2.40	190.00	456.00
2010 tax return preparation for Westmoore Properties LP.				
Yaeger, John	05/10/2016	3.30	190.00	627.00
2011 tax return preparation for Westmoore Properties LP.				
Yaeger, John	05/10/2016	3.10	190.00	589.00
2008 tax return preparation for Westmoore Management LLC.				
Yaeger, John	05/10/2016	2.20	190.00	418.00
2009 tax return preparation for Westmoore Management LLC.				
Yaeger, John	05/11/2016	2.70	190.00	513.00
2010 tax return preparation for Westmoore Management LLC.				

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Name	Date	Time	Rate	Charges
Yaeger, John	05/11/2016	2.80	190.00	532.00
2011 tax return preparation for Westmoore Management LLC.				
Yaeger, John	05/11/2016	1.80	190.00	342.00
2009 tax return preparation for Westmoore Lending Opportunity Fund LLC.				
Yaeger, John	05/12/2016	3.40	190.00	646.00
2010 tax return preparation for Westmoore Lending Opportunity Fund LLC.				
Yaeger, John	05/12/2016	2.80	190.00	532.00
2011 tax return preparation for Westmoore Lending Opportunity Fund LLC.				
Yaeger, John	05/12/2016	2.40	190.00	456.00
2009 tax return preparation for Westmoore Lending LLC.				
Paniagua, Boris	06/09/2016	0.60	215.00	129.00
Export financial information from Quickbooks for John Yaeger				
Yaeger, John	06/09/2016	2.50	190.00	475.00
Discussing additional work and planning with Paul Murphy regarding information needed.				
Yaeger, John	06/10/2016	3.80	190.00	722.00
Discussion with Mr. Hein regarding open issues on the remaining entities				
Paniagua, Boris	06/13/2016	0.70	215.00	150.50
Reviewed and exported financial statements for Westmoore Capital Group Series II per John Yaeger.				
Yaeger, John	06/13/2016	3.70	190.00	703.00
Discussing with Paul Murphy about the additional returns issues				
Bouchard, Christy	06/16/2016	0.10	275.00	27.50
Correspondence regarding outstanding information for the preparation of tax returns for the year ended 12/31/2015.				
Yaeger, John	06/17/2016	4.50	190.00	855.00
Assembly of the returns for various entities/years.				
Yaeger, John	06/20/2016	1.00	190.00	190.00
Review of new entities with the preparers.				
Yaeger, John	06/22/2016	3.30	190.00	627.00
Preparation of the Westmoore entities prompt assessment for both federal and California.				
Juman, Athena	06/22/2016	4.90	140.00	686.00
Printing and assembly of Westmoore Investment, LP, Westmoore Management, LLC, Westmoore Properties, LP, and Westmoore Securities, Inc. for the tax years 2007, 2008, 2009, 2010, & 2011.				
Juman, Athena	06/23/2016	5.30	140.00	742.00
Printing and assembly of Westmoore tax returns for various entities.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Yaeger, John	06/23/2016	4.50	190.00	855.00
Preparation of tax returns for Westmoore Capital Group LLC				
Barton, Barbara	06/23/2016	0.50	215.00	107.50
Work with John Yaeger and review files for tax preparation from 2007-2011.				
Barton, Barbara	06/24/2016	0.60	215.00	129.00
Review Quickbooks reports and prepare Trust 2007 spreadsheet trial balance for Capital Group LLC Series A				
Barton, Barbara	06/24/2016	0.50	215.00	107.50
Review Quickbooks reports and prepare Trust 2007 spreadsheet trial balance for Capital Group LLC Series B, Series China & Capital Series II.				
Barton, Barbara	06/24/2016	0.50	215.00	107.50
Review Quickbooks reports and prepare Trust 2007 spreadsheet trial balance for Series China				
Barton, Barbara	06/24/2016	0.60	215.00	129.00
Review Quickbooks reports and prepare Trust 2007 spreadsheet trial balance for Capital Series II.				
Juman, Athena	06/24/2016	5.90	140.00	826.00
Printing and assembly of Westmoore tax returns for various entities.				
Barton, Barbara	06/27/2016	0.20	215.00	43.00
Prepare list to discuss with John Yaeger.				
Barton, Barbara	06/27/2016	0.80	215.00	172.00
Complete the 2007 individual trial balances.				
Barton, Barbara	06/27/2016	2.80	215.00	602.00
Prepare consolidated trial balance and add additional accounts as needed.				
Barton, Barbara	06/27/2016	0.50	215.00	107.50
Review all 2007 trial balance and related documents and verify calculations.				
Yaeger, John	06/27/2016	3.50	190.00	665.00
Review of open items with Barbara and reviewing the tax TB for Westmoore capital group				
Yaeger, John	06/29/2016	3.50	190.00	665.00
Assembly of the prompt assessments.				
Pourrabbani, Daniel	06/29/2016	4.70	175.00	822.50
Preparation of Income Tax Return for Westmoore Investments, LP.				
Pourrabbani, Daniel	06/30/2016	7.70	175.00	1,347.50
Preparation of 2008 Income Tax Return for Capital Management, Inc				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Juman, Athena	06/30/2016	6.80	140.00	952.00
Printing and assembly of Westmoore Income Properties, LLC, Westmoore Business Development, Westmoore Capital Ltd., Westmoore Capital, LLC, & Westmoore Income Properties, LLC for the year 2007, 2008, 2009, 2010, & 2011.				
Agler, David	06/30/2016	1.70	650.00	1,105.00
Analysis and discussions with Cowe tax personnel re tax return preparation and compliance issues.				
Yaeger, John	06/30/2016	4.00	190.00	760.00
Going through the tax issues with Agler regarding the new series LLC's				
Juman, Athena	07/01/2016	6.10	160.00	976.00
Printing and assembling of Westmoore entities.				
Pourrabbani, Daniel	07/01/2016	7.10	185.00	1,313.50
Power of Attorney Forms, Form 4506T and Calls to the FTB to recover prior year tax info for the following entities: WM Bridge Loan Fund LLC, WM International Inc, WM International LLC, WM Mortgage LLC, WM Real Estate Investment Trust, Wm Restaurant Group LLC.				
Pourrabbani, Daniel	07/05/2016	7.30	185.00	1,350.50
Power of Attorney Forms, Form 4506T and Calls to the FTB to recover prior year tax info for the following entities: WM Bridge Loan Fund LLC, WM International Inc, WM International LLC, WM Mortgage LLC, WM Real Estate Investment Trust, Wm Restaurant Group LLC.				
Pourrabbani, Daniel	07/06/2016	7.60	185.00	1,406.00
Preparation of Income Tax Returns for WM Bridge Loan Fund LLC, WM International Inc, WM International LLC, WM Mortgage LLC, WM Real Estate Investment Trust, WM Restaurant Group LLC.				
Pourrabbani, Daniel	07/07/2016	5.70	185.00	1,054.50
Preparation of Income Tax Returns for WM Capital Group.				
Pourrabbani, Daniel	07/08/2016	5.60	185.00	1,036.00
Preparation of 2008 Income Tax Returns for WM Series LLC.				
Pourrabbani, Daniel	07/11/2016	3.40	185.00	629.00
Preparation of 2008 Income Tax Returns for WM Series LLC.				
Tomlinson, Susan	07/11/2016	0.40	560.00	224.00
Meeting with John Yaeger re Series LLC issue and filing returns for open returns with no history of filing or records.				
Pourrabbani, Daniel	07/12/2016	2.20	185.00	407.00
Preparation of 2008 Income Tax Returns for WM Series LLC.				
Juman, Athena	07/15/2016	2.60	160.00	416.00
Assembly of Westmoore group for the tax years 2008-2012				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Juman, Athena	07/18/2016	7.20	160.00	1,152.00
Finalize preparation of Assembly of Westmoore entities.				
Fann, Diane	07/19/2016	1.10	100.00	110.00
Assembly and administrative, logged and Printed Form 4810				
Juman, Athena	07/19/2016	4.20	160.00	672.00
Finalize preparation of Assembling Westmoore entities.				
Fann, Diane	07/20/2016	2.10	100.00	210.00
Preparation of prompts and put together letters for the different LLCs				
Fann, Diane	07/21/2016	6.80	100.00	680.00
Processed prompts and tax returns to be mailed, separated and marked signature areas, separated and bind different returns				
Pourrabbani, Daniel	07/21/2016	2.80	185.00	518.00
Processing of all Westmoore Income Tax Returns to be sent to the Receiver.				
Juman, Athena	07/22/2016	4.80	160.00	768.00
Assembly of Westmoore entities.				
Pourrabbani, Daniel	07/22/2016	4.10	185.00	758.50
Processing of all Westmoore Income Tax Returns to be sent to the Receiver.				
Tomlinson, Susan	07/23/2016	0.80	560.00	448.00
Prepare response to Mr. Tedford regarding prompt assessment return signatures needed, series LLC return to be prepared, open entities without info, etc.				
Bouchard, Christy	08/10/2016	0.40	285.00	114.00
Internal correspondence and correspondence with the client regarding information needed for the preparation of Federal and state tax returns for the year ended 12/31/2015.				
Tomlinson, Susan	08/10/2016	0.50	560.00	280.00
Review of Prompt assessment copies for various years and entities.				
Bouchard, Christy	08/11/2016	0.40	285.00	114.00
Correspondence regarding schedules K-1 needed for the preparation of Federal and state tax returns for the year ended 12/31/2015. Initial meeting with staff regarding preparation of returns.				
Lopez, Jennifer	08/13/2016	0.30	135.00	40.50
Analysis of trust financial data for the year ended December 31, 2015.				
Juman, Athena	08/15/2016	0.60	160.00	96.00
Westmoore processing issues.				
Tomlinson, Susan	08/15/2016	1.20	560.00	672.00
Review of Prompt assessment copies for various years and entities with Daniel Cohen and Athena Miller				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Tomlinson, Susan	08/16/2016	0.40	560.00	224.00
Review of Westmoore Capital Group				
Tomlinson, Susan	08/17/2016	1.70	560.00	952.00
Review of Series LLC Westmoore Capital Group 2008-2011 returns.				
Lopez, Jennifer	08/17/2016	3.70	135.00	499.50
Analysis of trust financial data for the year ended December 31, 2015.				
Bouchard, Christy	08/17/2016	0.30	285.00	85.50
Meeting with staff to go over items related to the preparation of Federal and state tax returns for the year ended 12/31/2015.				
Bouchard, Christy	08/17/2016	1.30	285.00	370.50
Review, preparation, and analysis of the form 2 summary and tax trial balance for the year ended 12/31/2015.				
Lopez, Jennifer	08/18/2016	3.30	135.00	445.50
Preparation of QSF tax return for the year ended December 31, 2015.				
Bouchard, Christy	08/18/2016	1.20	285.00	342.00
Review of the preparation of Federal and state tax returns for the year ended 12/31/2015.				
Lopez, Jennifer	08/19/2016	1.60	135.00	216.00
Preparation of QSF tax return for the year ended December 31, 2015.				
Lopez, Jennifer	08/20/2016	0.40	135.00	54.00
Preparation of QSF tax return for the year ended December 31, 2015.				
Bouchard, Christy	08/23/2016	0.60	285.00	171.00
Review of the preparation of Federal and state tax returns for the year ended 12/31/2015.				
Lopez, Jennifer	08/23/2016	2.90	135.00	391.50
Preparation of QSF tax return for the year ended December 31, 2015.				
Lopez, Jennifer	08/24/2016	0.30	135.00	40.50
Preparation of QSF tax return for the year ended December 31, 2015.				
Tomlinson, Susan	09/02/2016	0.90	560.00	504.00
Review Westmoore QSF 2015 tax returns.				
Tomlinson, Susan	09/03/2016	0.20	560.00	112.00
Sign QSF tax return for 2015.				
Bouchard, Christy	09/03/2016	0.10	285.00	28.50
Correspondence regarding filing of Federal and state QSF tax returns for the year ended 12/31/2015.				
Lopez, Jennifer	09/03/2016	0.70	135.00	94.50
Preparation of QSF tax return for the year ended December 31, 2015.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Bouchard, Christy	09/08/2016	0.20	285.00	57.00
Correspondence regarding filing of Federal and state tax returns for the year ended 12/31/2015 for the QSF.				
Lopez, Jennifer	09/09/2016	0.20	135.00	27.00
Preparation of QSF tax return for the year ended December 31, 2015.				
Lopez, Jennifer	09/15/2016	0.40	135.00	54.00
Preparation of QSF tax return for the year ended December 31, 2015.				
Tomlinson, Susan	09/21/2016	0.80	560.00	448.00
Review of prompt copies of returns ready to file.				
Juman, Athena	09/22/2016	0.30	160.00	48.00
Searching database for client workpapers and digital copies of tax returns for Westmoore Capital Group, LLC.				
Tomlinson, Susan	09/28/2016	1.40	560.00	784.00
Review of data for Westmoore Capital Group and Westmoore Capital Management, Inc. Review of Series LLC rules with regard to CA returns for Westmoore Capital Group, LLC.				
Lopez, Jennifer	09/29/2016	0.20	135.00	27.00
Preparation of QSF tax return for the year ended December 31, 2015.				
Velasco, Paula	09/30/2016	3.00	130.00	390.00
Trial balance preparation for Westmoore Capital Management.				
Tomlinson, Susan	09/30/2016	1.10	560.00	616.00
Review of Series LLC rules with regard to CA returns for Westmoore Capital Group, LLC.				
Pourrabbani, Daniel	09/30/2016	0.70	185.00	129.50
Research regarding the filing of Westmoore Capital Management, Inc. S Corp issues.				
Pourrabbani, Daniel	09/30/2016	1.10	185.00	203.50
Preparation of 2007 Tax Trial Balance for Westmoore Holdings, Inc.				
Pourrabbani, Daniel	10/01/2016	1.90	185.00	351.50
Preparation of 2007-2008 Westmoore Capital Management, Inc. Tax Trial Balance.				
Velasco, Paula	10/03/2016	6.50	130.00	845.00
Finished 2008, 2009, 2010 and 2011 trial balance. Set up AWP database for each year and called FTB to find out payment history.				
Pourrabbani, Daniel	10/04/2016	0.30	185.00	55.50
Preparation of 2008 Westmoore Capital Management, Inc. Tax Trial Balance.				
Pourrabbani, Daniel	10/05/2016	1.10	185.00	203.50
Preparation of 2007 Income Tax Return for Westmoore Capital Management Inc				

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Name	Date	Time	Rate	Charges
Paniagua, Boris	10/05/2016	2.80	195.00	546.00
Prepared 2007-2008 consolidated trial balances for Westmoore Capital Group.				
Smith, Paul	10/06/2016	0.50	100.00	50.00
Combining schedules series A, B, II & China for Westmoore Capital Groups.				
Paniagua, Boris	10/06/2016	3.30	195.00	643.50
Prepared consolidated 2007 and 2008 trial balances for Westmoore Capital Series II, Westmoore Capital Series A, Westmoore Series China, and Westmoore Series B.				
Takahashi, Kaylie	10/07/2016	2.00	60.00	120.00
Formatted 2007 trial balance for import into accounting software for Westmoore Capital Group.				
Tomlinson, Susan	10/08/2016	0.40	560.00	224.00
Consults re Westmoore Capital Management trial balances.				
Takahashi, Kaylie	10/10/2016	5.00	60.00	300.00
Created accounting software file, imported TB, mapped new accounts.				
Paniagua, Boris	10/10/2016	0.50	195.00	97.50
Calls to and from team regarding 2008-2011 trial balance consolidation.				
Paniagua, Boris	10/10/2016	1.30	195.00	253.50
Reviewed Westmoore QuickBooks files with Daniel Pourrabbani for additional information on financial statements.				
Smith, Paul	10/10/2016	0.50	100.00	50.00
With Kaylie on status of project - call with Boris regarding accounting software trial balance.				
Pourrabbani, Daniel	10/10/2016	4.60	185.00	851.00
Preparation of 2007 Income Tax Return for WM Capital Management, Inc.				
Velasco, Paula	10/10/2016	1.00	130.00	130.00
Preparation of database for Westmoore Capital Management, Inc. FKA Westmoore Holdings, Inc and Westmoore Series China of WMCG for tax years 2007-2011.				
Takahashi, Kaylie	10/12/2016	5.20	60.00	312.00
Updated 2008-2011 trial balances for import, mapped new accounts for Westmoore Capital Group.				
Smith, Paul	10/18/2016	2.30	100.00	230.00
Tax coded line reconciliation for 2007-2011 for Westmoore Capital Management.				
Paniagua, Boris	10/20/2016	0.30	195.00	58.50
Discussed Westmoore Capital Group tax coding and trial balance consolidation with Sue Tomlinson.				

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Name	Date	Time	Rate	Charges
Pourrabbani, Daniel	10/20/2016	3.60	185.00	666.00
Preparation of 2007 Income Tax Return and 2008 Trial Balance for Westmoore Capital Management, Inc FKA Westmoore Holdings, Inc.				
Pourrabbani, Daniel	10/24/2016	1.40	185.00	259.00
Preparation of 2008 Tax TB for Westmoore Capital Management, Inc and Westmoore Capital Group, LLC.				
Velasco, Paula	10/24/2016	6.00	130.00	780.00
2008 tax return preparation for Westmoore Capital Management.				
Velasco, Paula	10/25/2016	3.00	130.00	390.00
2008 Tax return preparation for Westmoore Capital Management.				
Pourrabbani, Daniel	10/25/2016	7.10	185.00	1,313.50
Review of 2008 Westmoore Income Tax Return for Capital Management, Inc and preparation of 2007 Tax TB for Westmoore Capital Group, LLC.				
Tomlinson, Susan	10/25/2016	0.80	560.00	448.00
Meeiting with Daniel Pourrabbani regarding account groupings wti h regard to combined WTB for four Series LLC entities.				
Tomlinson, Susan	10/26/2016	1.10	560.00	616.00
Meeting with Daniel Pourrabbani and Boris Paniauga regarding account groupings wti h regard to combined WTB for four Series LLC entities and available information for the significant amount of partners added in 2007 and 2008 wherein no partner information available.				
Pourrabbani, Daniel	10/26/2016	7.10	185.00	1,313.50
Preparation of Tax Trial Balances for 2007 through 2011 for Westmoore Capital Group, LLC, and review of 2008 Westmoore Capital Management, Inc.				
Velasco, Paula	10/26/2016	0.50	130.00	65.00
Clearing review comments for 2008 tax return preparation.				
Paniaqua, Boris	10/26/2016	0.50	195.00	97.50
Discussed tax grouping with Daniel Pourrabani.				
Paniaqua, Boris	10/27/2016	0.50	195.00	97.50
Conference call with Daniel Pourrabani, Sue Tomlinson, and Paul Smith.				
Smith, Paul	10/27/2016	0.50	100.00	50.00
Preparation of additional changes needed for tax coding and seperate information to pull out of Caseware to upload into tax returns.				
Pourrabbani, Daniel	10/27/2016	2.80	185.00	518.00
Preparation of 2008 Income Tax Return for WM Capital Management, Inc. Also had a scheduled call with Smith to prepare the Tax TB.				
Pourrabbani, Daniel	10/31/2016	3.10	185.00	573.50
Preparation of 2009 Tax Trial Balance for WM Capital management, Inc.				

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Name	Date	Time	Rate	Charges
Agler, David	11/01/2016	0.70	665.00	465.50
Discussions with Ms. Tomlinson re tax return preparation issues;				
Tomlinson, Susan	11/01/2016	0.70	560.00	392.00
Discussion with Mr. Agler regarding tax return preparation issues re new partners added for Westmoore Capital Mgmt. Series LLC.				
Smith, Paul	11/07/2016	3.50	100.00	350.00
Updating data for import into tax return - break out of partners and lenders by type. finished tax coding for Series LLC, Westmoore Capital Group.				
Smith, Paul	11/08/2016	3.00	100.00	300.00
Working on break out of equity transactions for tax return preparation.				
Smith, Paul	11/09/2016	1.50	100.00	150.00
Working on break out of equity transactions for tax return preparation for Westmoore Capital Group.				
Tomlinson, Susan	11/09/2016	0.70	560.00	392.00
Phone with Mr. Tedford regarding partner information needed for Westmoore Capital Group -Series LLC and history of case needed for penalty abatement letters.				
Tomlinson, Susan	11/11/2016	0.60	560.00	336.00
Review of 2007 Westmoore Capital Group trial balance and partner information				
Tomlinson, Susan	11/15/2016	1.10	560.00	616.00
Phone/emails with IRS regarding holds on account with Levy notices until abatement requests can be processed.				
Pourrabbani, Daniel	11/16/2016	2.80	185.00	518.00
Preparation of 2009 Tax Trial Balance for Westmoore Capital Management, Inc.				
Velasco, Paula	11/16/2016	3.50	130.00	455.00
Updated trial balance and prepared 2009 tax return for WM Capital Mgt, Inc. FKA WM Holdings, Inc				
Velasco, Paula	11/17/2016	0.30	130.00	39.00
Updated 2010 trial balance for WM Capital Mgt, Inc. FKA WM Holdings, Inc				
Pourrabbani, Daniel	11/17/2016	3.90	185.00	721.50
Preparation of 2009 Income Tax Return and 2010 Tax TB for WM Capital Management Inc				
Velasco, Paula	11/18/2016	2.50	130.00	325.00
2010 tax return preparation for WM Capital Mgt, Inc. FKA WM Holdings, Inc				
Pourrabbani, Daniel	11/18/2016	1.10	185.00	203.50
Preparation of 2010 Tax TB for WM Capital Management Inc				
Pourrabbani, Daniel	11/21/2016	2.60	185.00	481.00
Preparation of 2010 Income Tax return for WM Capital Management Inc.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Pourrabbani, Daniel	11/21/2016	4.80	185.00	888.00
Preparation of 2011 Tax TB and Income Tax return for WM Capital Management Inc.				
Tomlinson, Susan	12/01/2016	0.30	560.00	168.00
With Neal Kakuske at IRS regarding levy notice holds.				
Pourrabbani, Daniel	12/14/2016	5.10	185.00	943.50
Preparation of 2011 Income Tax Return for Westmoore Holdings, Inc.				
Coombs, Chad	12/19/2016	0.30	400.00	120.00
Review status of tax returns to be prepared				
Tomlinson, Susan	01/05/2017	1.70	560.00	952.00
Review of notices for all entities filed. Preparation of responses to same.				
Pourrabbani, Daniel	01/05/2017	0.30	185.00	55.50
Response letter to an IRS notice rejecting our Prompt Assessment Form 4810.				
Pourrabbani, Daniel	01/09/2017	1.40	185.00	259.00
Preparation of response letter to a notice received from the IRS rejecting our Prompt Assessment Request.				
Tomlinson, Susan	01/16/2017	0.60	560.00	336.00
Submit declarations for Westmoore Income Properties for 2008 and 2009 to the IRS.				
Pourrabbani, Daniel	01/17/2017	1.10	185.00	203.50
Preparation of response letter in regards to a 2015 IRS notice received for Westmoore QSF.				
Tomlinson, Susan	02/01/2017	2.30	560.00	1,288.00
Review of tax returns for Westmoore Capital Management for the years 2008-2011.				
Tomlinson, Susan	02/03/2017	1.60	560.00	896.00
Westmoore Capital Management-Review of trial balances with regard to preferred stock issuances. Review of public records with regard to stock issuances. Discussion with Mr. Agler regarding filing as an S corp or C corp given available information and final year write-offs of assets which did not fund QSF.				
Velasco, Paula	02/04/2017	1.50	130.00	195.00
Clear Sus's review comments for 2007-2011 WM Capital Mgt, Inc. tax returns				
Tomlinson, Susan	02/04/2017	1.70	560.00	952.00
Review of 2011 trial balance for Westmoore Capital Management. Review of second class of stock issue in violation of S corporation rules creating a C corporation filing requirement.				
Tomlinson, Susan	02/04/2017	1.30	560.00	728.00
Westmoore Capital Management-Continued review of trial balances with regard to preferred stock issuances. Review of public records with regard to stock issuances. Discussion with Mr. Agler regarding filing as an S corp or C corp given available information and final year write-offs of assets which did not fund QSF.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Pourrabbani, Daniel	02/06/2017	1.10	185.00	203.50
Westmoore Capital Holdings preparation of tax workpapers to reflect the change from S Corp status to C Corp status.				
Velasco, Paula	02/06/2017	3.00	130.00	390.00
2008-2011 WM Capital Mgt, Inc. return revisions to reflect the S election was void due to corporation having more than one class of stock and necessary changes to convert S corp returns to C corp returns.				
Diener, Kerra	02/25/2017	0.50	210.00	105.00
Preparation of QSF trial balance for year ending 12/31/2016.				
Diener, Kerra	02/25/2017	0.20	210.00	42.00
Preparation of extension for year ending 12/31/2016.				
Smith, Paul	02/28/2017	3.80	100.00	380.00
Analyzed balances, sent files for conversion, analyzed returned excels for Westmoore Capital Group.				
Paniagua, Boris	03/04/2017	0.80	195.00	156.00
Reviewed 2015 and 2016 trial balances and form 2's to learn how activity has been reported earlier per inquiry from Paul Smith.				
Pugliese, Lisa	03/07/2017	2.00	160.00	320.00
2016 Extension change for QSF.				
Pugliese, Lisa	03/08/2017	0.30	160.00	48.00
Call FTB to confirm payments				
Pugliese, Lisa	03/08/2017	0.80	160.00	128.00
Clear review points and compose filling instructions for QSF.				
Bouchard, Christy	03/08/2017	0.20	285.00	57.00
Review of the preparation of QSF Federal and state tax return extensions for the year ended 12/31/2016.				
Bouchard, Christy	03/08/2017	0.20	285.00	57.00
Review of the preparation of QSF Federal and state tax return extensions for the year ended 12/31/2016.				
Bouchard, Christy	03/09/2017	0.10	285.00	28.50
Federal and state tax return extensions emailed to client for filing.				
Velasco, Paula	04/15/2017	1.00	140.00	140.00
Worked on converting 2009 tax return from an S corp to a C corp for Westmoore Capital Management.				
Smith, Paul	04/21/2017	2.00	105.00	210.00
Updated 2016 trial balance and sent to Boris for his review.				

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Name	Date	Time	Rate	Charges
Bouchard, Christy	04/25/2017	0.10	295.00	29.50
Following up on review of trial balance.				
Velasco, Paula	05/02/2017	0.80	140.00	112.00
Worked on 2009 tax return preparation for Westmoore Capital Management.				
Velasco, Paula	05/02/2017	1.00	140.00	140.00
Updated trial balance and worked on converting 2010 tax return from an S corp to a C corp or Westmoore Capital Management.				
Velasco, Paula	05/02/2017	1.50	140.00	210.00
Updated trial balance and worked on converting 2011 tax return from an S corp to a C corp or Westmoore Capital Management.				
Bouchard, Christy	05/09/2017	1.10	295.00	324.50
Review, preparation, and correspondence regarding the QSF trial balance for the year ended 12/31/2016.				
Tomlinson, Susan	05/15/2017	0.70	650.00	455.00
Review of partner information for 2007-2011 tax returns for Westmoore Capital Group.				
Paniagua, Boris	05/17/2017	1.60	205.00	328.00
Reviewed K-1 forms.				
Tomlinson, Susan	05/23/2017	0.20	650.00	130.00
Review of EDD and FTB notices with regard to various Westmoore entities.				
Paniagua, Boris	06/01/2017	1.30	205.00	266.50
Reviewed documents in searched for income tax returns.				
Tomlinson, Susan	06/01/2017	1.30	650.00	845.00
Preparation of federal penalty abatement letter for Westmoore Investment.				
Tomlinson, Susan	06/01/2017	1.20	650.00	780.00
Preparation of federal penalty abatement letter for Westmoore Properties,				
Tomlinson, Susan	06/01/2017	1.30	650.00	845.00
Preparation of federal penalty abatement letter for Westmoore Capital				
Tomlinson, Susan	06/01/2017	1.20	650.00	780.00
Preparation of federal penalty abatement letter for Westmoore Business Development				
Tomlinson, Susan	06/01/2017	1.30	650.00	845.00
Preparation of federal penalty abatement letter for Westmoore Lending				
Tomlinson, Susan	06/01/2017	1.20	650.00	780.00
Preparation of federal penalty abatement letter for Westmoore Lending Opportunity Fund				
Tomlinson, Susan	06/01/2017	1.30	650.00	845.00
Preparation of federal penalty abatement letter for Westmoore Management				

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Name	Date	Time	Rate	Charges
Tomlinson, Susan	06/01/2017	1.40	650.00	910.00
Preparation of federal penalty abatement letter for Westmoore Income Properties,				
Tomlinson, Susan	06/02/2017	0.60	650.00	390.00
Finalize federal penalty abatement letter for Westmoore Investment and copy Neal Kakuske at IRS Insolvency re same.				
Tomlinson, Susan	06/02/2017	0.50	650.00	325.00
Finalize federal penalty abatement letter for Westmoore Properties and copy Neal Kakuske at IRS Insolvency re same.				
Tomlinson, Susan	06/02/2017	0.60	650.00	390.00
Finalize federal penalty abatement letter for Westmoore Lending and copy Neal Kakuske at IRS Insolvency re same.				
Tomlinson, Susan	06/02/2017	0.50	650.00	325.00
Finalize federal penalty abatement letter for Westmoore Lending Opportunity Fund and copy Neal Kakuske at IRS Insolvency re same.				
Tomlinson, Susan	06/02/2017	0.50	650.00	325.00
Finalize federal penalty abatement letter for Westmoore Capital and copy Neal Kakuske at IRS Insolvency re same.				
Tomlinson, Susan	06/02/2017	0.50	650.00	325.00
Finalize federal penalty abatement letter for Westmoore Management and copy Neal Kakuske at IRS Insolvency re same.				
Tomlinson, Susan	06/02/2017	0.60	650.00	390.00
Finalize federal penalty abatement letter for Westmoore Income Properties and copy Neal Kakuske at IRS Insolvency re same.				
Tomlinson, Susan	06/02/2017	0.50	650.00	325.00
Finalize federal penalty abatement letter for Westmoore Business Development and copy Neal Kakuske at IRS Insolvency re same.				
Paniagua, Boris	06/02/2017	0.50	205.00	102.50
Review documents and talked to Smith team re: new shareholding information received.				
Paniagua, Boris	06/02/2017	1.90	205.00	389.50
Reviewed files in search for income tax returns and case background information.				
Tomlinson, Susan	06/02/2017	0.80	650.00	520.00
Review of draft capital accounts 2007- 2011 for Westmoore Management, LLC				
Girsha, Leta	06/02/2017	4.50	65.00	292.50
Research the addresses and Tax ID for the people in this file from the other two files (WCMG and WCM)				
Paniagua, Boris	06/13/2017	0.20	205.00	41.00
Discussed Westmoore Management Capital Group 2007-2011 trial balances				

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Name	Date	Time	Rate	Charges
Tomlinson, Susan	06/16/2017	0.40	650.00	260.00
Preparation of email regarding amending 2008 Westmoore Securities, Inc. to eliminate AMT tax. Review of AMT exempt small business rules.				
Paniagua, Boris	06/19/2017	3.70	205.00	758.50
Reviewed 2007-2011 trial balances and list of shareholders.				
Velasco, Paula	06/19/2017	3.80	140.00	532.00
Worked on 2008 amended return for Westmoore Securities, Inc.				
Paniagua, Boris	06/20/2017	1.30	205.00	266.50
Reviewed trial balances and partnership information to make sure it ties.				
Tomlinson, Susan	06/20/2017	0.80	650.00	520.00
Consults with Boris Paniagua regarding Westmoore Capital trial balances for 2011 asset transfers to QSF				
Tomlinson, Susan	06/21/2017	0.70	650.00	455.00
Review of transactions for Westmoore Capital Series LLC for assets transferred to the QSF. Review of trial balance changes needed with Mr. Paniagua.				
Paniagua, Boris	06/21/2017	1.10	205.00	225.50
Compared partner information against trial balances as combined by CAST team.				
Paniagua, Boris	06/21/2017	1.00	205.00	205.00
Reviewed 2007-2011 trial balances and compared them against partner's activity.				
Paniagua, Boris	06/22/2017	3.60	205.00	738.00
Reviewed 2011 trial balances and compare to assets transferred into the QSF.				
Paniagua, Boris	06/23/2017	3.60	205.00	738.00
Telephone calls with Smith to discuss issues with partner information from trial balance data, reviewed 2007-2011 trial balances and income tax returns filed for the other entities.				
Smith, Paul	06/23/2017	1.00	105.00	105.00
Updates to trial balances descriptions and partner names after discussion regarding account coding and analysis of detail lines.				
Paniagua, Boris	06/26/2017	2.90	205.00	594.50
Reviewed other Westmoore tax returns filed and reviewed assets transferred to QSF in 2011.				
Paniagua, Boris	06/26/2017	0.40	205.00	82.00
Telephone calls to Paul Smith with the CAST team to discuss proper partner allocation of income.				
Tomlinson, Susan	06/26/2017	0.80	650.00	520.00
Review of transactions for Westmoore Capital Series LLC for assets transferred to the QSF.				

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Name	Date	Time	Rate	Charges
Smith, Paul	06/26/2017	1.30	105.00	136.50
worked on income allocation to partners. Tie out to individual TBs to test spreadsheet.				
Smith, Paul	06/27/2017	0.50	105.00	52.50
Final check of the numbers with Boris - sent file off to team for next review.				
Paniagua, Boris	06/27/2017	0.80	205.00	164.00
Discussed 2007-2011 trial balances with Paul Smith from CAST team and Howard Chang.				
Paniagua, Boris	07/05/2017	1.10	205.00	225.50
Reviewed prior year returns and Westmoore Series 2011 trial balance in search for assets transferred to the QSF.				
Chang, En-Hao	07/06/2017	1.10	475.00	522.50
Discussions with Boris Paniagua regarding accrual to cash conversion; discussed tax return preparation and beneficiary allocations with Harumi Hosoi				
Tomlinson, Susan	07/07/2017	0.40	650.00	260.00
Review of FTB and EDD notices received on various Westmoore entities.				
Paniagua, Boris	07/07/2017	0.90	205.00	184.50
Discussed with Sue Tomlinson potential assets transferred to QSF in 2011 and discussed with Harumi 2007-2010 Westmoore Series financials.				
Paniagua, Boris	07/07/2017	3.90	205.00	799.50
Researched and reviewed other Westmoore trial balances and income tax returns for potential assets transferred to QSF in 2011.				
Chang, En-Hao	07/07/2017	1.00	475.00	475.00
Reviewed trial balances and workpapers for the preparation of the tax returns for years 2008-2012				
Hosoi, Harumi	07/07/2017	1.20	170.00	204.00
Initial meeting to prepare tax returns FYE 2007, 2008, 2009, 2010, and 2011 for Westmoore Capital Group.				
Hosoi, Harumi	07/08/2017	1.30	170.00	221.00
Tax trial balance FYE 2007 for Westmoore Capital Group Series LLC.				
Hosoi, Harumi	07/10/2017	0.90	170.00	153.00
Meeting with a partner and a peer to discuss the beginning balance FYE 2007				
Hosoi, Harumi	07/10/2017	2.20	170.00	374.00
Trial balance preparation FYE 2007 - 2010 or Westmoore Capital Group Series LLC.				
Bouchard, Christy	07/10/2017	0.30	295.00	88.50
Assigning out preparation of Federal and state tax returns for the year ended 12/31/2016 and following up on schedule K-1.				

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Name	Date	Time	Rate	Charges
Paniagua, Boris	07/10/2017	0.70	205.00	143.50
Calls from Harumi Hosoi and conference call with Paul Smith to discuss partnership allocation of income schedule.				
Paniagua, Boris	07/10/2017	3.20	205.00	656.00
Reviewed 2007-2010 trial balances and partner allocation of income and discussed with Harumi Hosoi.				
Hosoi, Harumi	07/11/2017	0.20	170.00	34.00
Inquiries on the no name distributions and net income allocation FYE 2007 - 2010				
Hosoi, Harumi	07/11/2017	4.80	170.00	816.00
Tax trial balance FYE 2007 - 20100174				
Paniagua, Boris	07/11/2017	3.60	205.00	738.00
Separated partner information by entity and reviewed income/loss allocation against trial balance and general ledger for the periods 2007 through 2010				
Paniagua, Boris	07/12/2017	1.10	205.00	225.50
Discussed Westmoore Capital Group project with Sue Tomlinson and Harumi Hosoi.				
Paniagua, Boris	07/12/2017	2.60	205.00	533.00
Reviewed Westmoore Capital Group financial statements and partners information.				
Tomlinson, Susan	07/12/2017	1.90	650.00	1,235.00
Calls with CA Franchise Tax Board and IRS regarding taxpayer identification numbers and filing history of Westmoore Capital Group Series A, B and II. Meetings with Boris Paniagua and Harumi Hosoi regarding trial balance issues and cash basis accounting method election.				
Hosoi, Harumi	07/12/2017	1.60	170.00	272.00
Discussed separating pass-through entities and revising the tax trial balance FYE 2007 to 2010.				
Hosoi, Harumi	07/12/2017	2.40	170.00	408.00
Discussed separating pass-through entities and revising the tax trial balance FYE 2007 to 2010.				
Tomlinson, Susan	07/13/2017	1.30	650.00	845.00
Research regarding filing requirements for Series LLCs, review of registrations and notices in CA re same. Calls to the IRS regarding tax ID#s.				
Paniagua, Boris	07/13/2017	0.60	205.00	123.00
Reviewed 2008 series B financial statements with Sue Tomlinson.				
Paniagua, Boris	07/13/2017	3.90	205.00	799.50
Reviewed and reconciled 2007-2008 financial statements partner's capital accounts for series II, and China.				

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Name	Date	Time	Rate	Charges
Paniagua, Boris	07/13/2017	3.90	205.00	799.50
Reviewed and reconciled 2007-2008 financial statements partner's capital accounts for series A, and Series B.				
Paniagua, Boris	07/14/2017	3.90	205.00	799.50
Reviewed and reconciled 2007-2010 partner's beginning balance and allocation of income and loss schedule.				
Paniagua, Boris	07/14/2017	0.50	205.00	102.50
Discussed with Sue Tomlinson Westmoore project.				
Paniagua, Boris	07/14/2017	1.30	205.00	266.50
Reviewed and reconciled 2007-2010 partner's beginning balance and allocation of income and loss schedule.				
Paniagua, Boris	07/17/2017	0.50	205.00	102.50
Discussed with Sue Tomlinson Westmoore Series A, B, II and China and treatment of accrual to cash method for income tax return purposes.				
Paniagua, Boris	07/17/2017	3.80	205.00	779.00
Converted 2007 Series A financial statements from accrual to cash for income tax return purposes.				
Paniagua, Boris	07/17/2017	2.60	205.00	533.00
Converted 2007 Series II and China Series financial statements from accrual to cash for income tax return purposes.				
Hosoi, Harumi	07/17/2017	0.50	170.00	85.00
Discussed accrual to cash adjustment FYE 2007 to 2010.				
Tomlinson, Susan	07/17/2017	0.70	650.00	455.00
Assist Mr. Paniagua with 2007 accrual to cash conversion entries for Westmoore Capital Group Series A, Series B and Series II.				
Tomlinson, Susan	07/17/2017	1.30	650.00	845.00
Preparation of responses to various EDD and FTB tax notices for various years and entities.				
Paniagua, Boris	07/18/2017	0.20	205.00	41.00
Requested 2016 K-1 needed in order to finalize the 2016 QSF return.				
Paniagua, Boris	07/18/2017	3.90	205.00	799.50
Converted 2007 Series B financial statements from accrual to cash for income tax return purposes.				
Paniagua, Boris	07/18/2017	3.90	205.00	799.50
Converted 2008 Series II and China Series financial statements from accrual to cash for income tax return purposes.				
Barton, Barbara	07/18/2017	0.20	220.00	44.00
Discuss QBs files location and reports needed with Boris.				

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Name	Date	Time	Rate	Charges
Barton, Barbara	07/18/2017	0.80	220.00	176.00
Download QBs files from the zip folder and export and format reports for Series A requested by Boris.				
Barton, Barbara	07/18/2017	0.80	220.00	176.00
Download QBs files from the zip folder and export and format reports for Series B requested by Boris.				
Barton, Barbara	07/18/2017	0.80	220.00	176.00
Download QBs files from the zip folder and export and format reports for Series II requested by Boris.				
Liu, Shyue Jiunn	07/18/2017	0.20	140.00	28.00
Seeing if FTB call is needed, verifying a voucher was sent to client at extension time, looking at PY.				
Hosoi, Harumi	07/19/2017	1.90	170.00	323.00
Westmoore Capital, LLC - Discussed accrual to cash adjustment FYE 2007				
Tomlinson, Susan	07/19/2017	1.10	650.00	715.00
Phone conference with Mr. Tedford regarding open returns, Westmoore Capital Group Series A,B, II and China separate fiings and conversion to cash basis to save significant LLC fees for each year/entity. Consult with Mr. Paniagua regarding cash conversion issues.				
Paniagua, Boris	07/19/2017	3.90	205.00	799.50
Converted 2008 Series B financial statements from accrual to cash for income tax return purposes.				
Paniagua, Boris	07/19/2017	3.90	205.00	799.50
Converted 2008 Series A financial statements from accrual to cash for income tax return purposes.				
Paniagua, Boris	07/20/2017	3.90	205.00	799.50
Converted 2008 Series B financial statements from accrual to cash for income tax return purposes.				
Paniagua, Boris	07/20/2017	3.10	205.00	635.50
Converted 2008 Series A financial statements from accrual to cash for income tax return purposes.				
Hosoi, Harumi	07/21/2017	0.70	170.00	119.00
Westmoore Capital, LLC - Discussed accrual to cash adjustment with a manager FYE 2007				
Paniagua, Boris	07/21/2017	1.60	205.00	328.00
Prepared SS4 Forms for Series A, B, II and China entities.				
Paniagua, Boris	07/21/2017	3.90	205.00	799.50
Revised 2008 Series B financial statements from accrual to cash for income tax return purposes.				

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Name	Date	Time	Rate	Charges
Paniagua, Boris	07/21/2017	0.50	205.00	102.50
Discussed with Howard Chang accrual to cash conversion for income tax return purposes.				
Paniagua, Boris	07/21/2017	2.10	205.00	430.50
Revised 2008 Series A financial statements from accrual to cash for income tax return purposes.				
Barton, Barbara	07/24/2017	0.40	220.00	88.00
Download QBs files from the zip folder and export TB and format report for China requested by Boris.				
Hosoi, Harumi	07/24/2017	0.20	170.00	34.00
Westmoore Capital, LLC - Discussed accrual to cash adjustment FYE 2007				
Paniagua, Boris	07/24/2017	0.30	205.00	61.50
Discussed accrual to cash concerns with Howard Chang.				
Paniagua, Boris	07/24/2017	0.80	205.00	164.00
Revised 2007 Series B trial balance.				
Hosoi, Harumi	07/25/2017	2.00	170.00	340.00
Westmoore Capital, LLC - Prepared partner allocation to input in Gosystem FYE 2007				
Paniagua, Boris	07/25/2017	3.90	205.00	799.50
Revised 2007-2008 Series A financial statements from accrual to cash for income tax return purposes.				
Paniagua, Boris	07/25/2017	1.40	205.00	287.00
Converted 2008 Series China financial statements from accrual to cash for income tax return purposes.				
Paniagua, Boris	07/26/2017	3.90	205.00	799.50
Revised 2007-2008 Series B financial statements from accrual to cash for income tax return purposes.				
Paniagua, Boris	07/26/2017	2.30	205.00	471.50
Revised 2007-2008 Series China and Series II financial statements from accrual to cash for income tax return purposes.				
Hosoi, Harumi	07/26/2017	2.20	170.00	374.00
Westmoore Capital, LLC - Prepared partner allocation and partner information import file to input in Gosystem FYE 2007				
Liu, Shyue Jiunn	07/26/2017	2.80	140.00	392.00
Preparation of 2016 QSF.				
Liu, Shyue Jiunn	07/27/2017	1.50	140.00	210.00
Preparing 2016 1120 SF and CA 541.				
Tomlinson, Susan	07/27/2017	0.80	650.00	520.00
Review of trial balances for Westmoore Capital Group Series B and Series A.				

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Name	Date	Time	Rate	Charges
Bouchard, Christy	07/27/2017	0.30	295.00	88.50
Correspondence with staff regarding tax trial balance and preparation of tax returns for the year ended 12/31/2016.				
Paniagua, Boris	07/27/2017	3.90	205.00	799.50
Finalized 2007-2008 Series A, Series B, Series China, and Series II financial statements from accrual to cash for income tax return purposes.				
Paniagua, Boris	07/27/2017	1.90	205.00	389.50
Adjusted 2009 Series A financial statements from accrual to cash for income tax return purposes.				
Hosoi, Harumi	07/28/2017	0.50	170.00	85.00
Westmoore Capital, LLC - Prepared special allocation input for 2007.				
Liou, Polly	07/28/2017	0.10	295.00	29.50
BK compliance status list update				
Paniagua, Boris	07/28/2017	3.90	205.00	799.50
Adjusted 2009-2010 Series A, and Series B financial Statements from accrual to cash basis.				
Paniagua, Boris	07/28/2017	3.50	205.00	717.50
Adjusted 2009-2010 Series II and Series China financial Statements from accrual to cash basis.				
Paniagua, Boris	07/29/2017	1.20	205.00	246.00
Prepared SS4 forms requesting FEIN for Series A, Series B, Series II and Series China.				
Paniagua, Boris	07/29/2017	3.80	205.00	779.00
Revised 2008, 2009, 2010 Series B and Series II financial statements.				
Hosoi, Harumi	07/29/2017	2.80	170.00	476.00
Westmoore Capital, LLC - Prepared special allocation input and prepared the return in Gosystem FYE 2007				
Liu, Shyue Jiunn	07/29/2017	2.00	140.00	280.00
Preparing 2016 1120 SF and CA 541 to send to review.				
Hosoi, Harumi	07/30/2017	0.80	170.00	136.00
Westmoore Capital, LLC - Prepared the tax return.				
Paniagua, Boris	07/31/2017	3.30	205.00	676.50
Revised 2008, 2009, 2010 Series B and Series II financial statements.				
Hosoi, Harumi	07/31/2017	0.20	170.00	34.00
Westmoore Capital, LLC - Inquiry to a partner on schedule K presentation FYE 12/31/2017 series B return.				
Hosoi, Harumi	07/31/2017	3.60	170.00	612.00
Westmoore Capital, LLC - preparation of tax trial balance for Series B FYE 12/31/2008				

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Name	Date	Time	Rate	Charges
Hosoi, Harumi	07/31/2017	0.70	170.00	119.00
Westmoore Capital, LLC - preparation of tax trial balance for Series A FYE 12/31/2007				
Hosoi, Harumi	07/31/2017	1.20	170.00	204.00
Westmoore Capital, LLC - preparation of tax return for Series A FYE 12/31/2007 in Gosystem.				
Hosoi, Harumi	08/01/2017	2.00	170.00	340.00
Westmoore Capital, LLC - Calling FTB for Series A, B and II for tax owed and discussed the plans with a partner and a colleague.				
Bouchard, Christy	08/01/2017	1.00	295.00	295.00
Review of the preparation of the QSF tax returns for the year ended 12/31/2016.				
Paniagua, Boris	08/01/2017	0.80	205.00	164.00
Calls to Franchise Tax Board and Internal Revenue Service re: information on 2007 income tax returns filed for Series A, Series B, Series II, and Westmoore Capital Group, LLC and discussed with Harumi Hosoi and Sue Tomlinson.				
Paniagua, Boris	08/02/2017	0.40	205.00	82.00
Calls to Franchise Tax Board and Internal Revenue Service re: information on 2007 income tax returns filed for Series A, Series B, Series II, and Westmoore Capital Group.				
Liu, Shyue Jiunn	08/02/2017	0.70	140.00	98.00
Clearing review comments on 1120 SF and CA 541.				
Paniagua, Boris	08/03/2017	1.80	205.00	369.00
Prepared request for prior year returns from the Franchise Tax Board and Internal Revenue Service for Series A, Series B, Series II and Westmoore Capital Group.				
Paniagua, Boris	08/03/2017	0.40	205.00	82.00
Calls to Franchise Tax Board to inquire about address used in 2007 income tax returns filed for Series A, Series B, Series II, and Westmoore Capital Group, LLC				
Paniagua, Boris	08/04/2017	1.80	205.00	369.00
Revised request for prior year return forms and request payment for request.				
Tomlinson, Susan	08/04/2017	0.20	650.00	130.00
Consult with Boris regarding filing tax return copy requests and checks needed for transmittal thereof.				
Velasco, Paula	08/07/2017	1.00	140.00	140.00
Worked on form 4810 and cleared review comments for 2008 amended return for Westmoore Securities.				
Liu, Shyue Jiunn	08/08/2017	6.00	140.00	840.00
Clearing review comments on 2016 1120 SF and CA 541, creating NOL spreadsheet and footnotes.				

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Name	Date	Time	Rate	Charges
Paniagua, Boris	08/10/2017	0.70	205.00	143.50
Revised and submitted requests for prior year returns from Franchise Tax Board and Internal Revenue Service.				
Paniagua, Boris	08/10/2017	0.50	205.00	102.50
Calls to and from Franchise Tax Board to inquire about CPA signing the 2007 income tax return for Westmoore Capital Group, Series A, Series B and Series II.				
Tomlinson, Susan	08/10/2017	0.70	650.00	455.00
Phone/email communication with Mr. Tedford regarding 2007 return issue, accounting firm prepared 2007 returns, etc.				
Bouchard, Christy	08/12/2017	0.50	295.00	147.50
Preparation of updated QSF trial balance and tax trial balance for the schedules K-1 activity for the year ended 12/31/2016.				
Bouchard, Christy	08/12/2017	0.50	295.00	147.50
Review of the preparation of QSF Federal and state tax returns for the year ended 12/31/2016.				
Bouchard, Christy	08/12/2017	1.50	295.00	442.50
Review and documentation of the treatment of the schedule K-1 from MKA Opportunity on the pre-receivership and QSF tax returns to determine the treatment of the final schedule K-1 activity.				
Coombs, Chad	08/14/2017	1.20	475.00	570.00
Analysis with Christy Bouchard of tax issues relating allocation of income from partnership regarding 2016 QSF return.				
Coombs, Chad	08/14/2017	0.50	475.00	237.50
Analysis of tax issues relating to partnership interest and allocation of income regarding 2016 QSF return.				
Bouchard, Christy	08/14/2017	1.20	295.00	354.00
Discussions with Chad Coombs regarding final K-1 for MKA and CODI income analysis for 2016 QSF return.				
Paniagua, Boris	08/15/2017	0.20	205.00	41.00
Calls Franchise Tax Board to discuss appointment of Receiver documentation to be submitted with request for prior year return.				
Coombs, Chad	08/15/2017	0.50	475.00	237.50
Analysis of partnership allocation and cancellation of debt issues and correspondence with staff regarding 2016 QSF returns.				
Coombs, Chad	08/16/2017	1.20	475.00	570.00
Review MKA RE Opportunity Fund LLC K-1 and related tax issues and correspondence with staff regarding same with regard to 2016 QSF returns.				

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Name	Date	Time	Rate	Charges
Tomlinson, Susan	08/16/2017	0.40	650.00	260.00
Westmoore QSF- Review of MKA Real Estate Qualified Fund/Opportunity Fund K-1 CODI issue				
Coombs, Chad	08/17/2017	0.80	475.00	380.00
Review files regarding MKA cancellation of debt income issue and analysis of same regarding 2016 QSF return.				
Coombs, Chad	08/18/2017	0.30	475.00	142.50
Correspondence with MKA RE Opportunity Fund principal Brian Wagoner regarding information regarding 2015 K-1 regarding 2016 QSF return.				
Paniagua, Boris	08/18/2017	0.40	205.00	82.00
Reviewed 2007 CA State income tax returns and discussed with Sue Tomlinson.				
Tomlinson, Susan	08/18/2017	0.70	650.00	455.00
Review of CA returns filed for 2008 for Westmoore Capital Group Series formed in DE including final return for entity formed in CA.				
Paniagua, Boris	08/19/2017	1.00	205.00	205.00
Prepared schedule of balance sheet information and comparison for estmore Capital Group.				
Coombs, Chad	08/21/2017	1.60	475.00	760.00
Prepare correspondence to Sue Tomlinson and Christy Bouchard discussing tax issues raised in 2015 MKA Real Estate Opportunity Fund K-1 and additional correspondence regarding information from telephone conference with John Tedford and further steps.				
Coombs, Chad	08/21/2017	0.30	475.00	142.50
Telephone conference with John Tedford and Sue Tomlinson regarding MKA K-1 tax issues and background information regarding same.				
Tomlinson, Susan	08/21/2017	1.20	650.00	780.00
Consult with Mr. Coombs regarding 2016 CODI allocation to the QSF from partnerships. Phone conversation with Mr. Tedford re same. Research regarding CODI insolvency exceptions in QSF wherein creditors are treated as owning capital.				
Coombs, Chad	08/22/2017	0.70	475.00	332.50
Review K-1s and potential tax issues to the receivership/QSF.				
Hosoi, Harumi	08/23/2017	0.20	170.00	34.00
Westmoore QSF - Requested an access to AWP.				
Hosoi, Harumi	08/28/2017	0.10	170.00	17.00
Westmoore QSF - Saved the final K-1				
Coombs, Chad	08/29/2017	0.80	475.00	380.00
Correspondence with staff and review MKA K-1 issues regarding QSF.				

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Name	Date	Time	Rate	Charges
Bouchard, Christy	08/29/2017	0.70	295.00	206.50
Gathering information related to the MKA final partnerships to analyzing the transaction regarding QSF.				
Coombs, Chad	09/01/2017	0.30	475.00	142.50
Correspondence with MKA regarding cancellation of debt income tax issues regarding QSF.				
Coombs, Chad	09/05/2017	0.40	475.00	190.00
Review MKA K-1 tax issues regarding allocation of income and correspondence with John Tedford and Brian Wagoner regarding QSF.				
Coombs, Chad	09/07/2017	0.20	475.00	95.00
Review status of information on MKA K-1 and request for information from MKA's accountants and correspondence to John Tedford regarding QSF.				
Tomlinson, Susan	09/07/2017	1.20	650.00	780.00
Research regarding QSF MKA K-1 received with \$46M income for Westmoore Investments.				
Tomlinson, Susan	09/08/2017	1.20	650.00	780.00
Review of historical K-1s for MKA Opportunity Fund, recognition of each K-1s in the QSF returns. Review of full LLC return received from Mr. Wagoner.				
Coombs, Chad	09/08/2017	0.60	475.00	285.00
Review correspondence from John Tedford and Brian Wagoner and attached tax information from MKA regarding cancellation of debt income issues regarding 2016 QSF.				
Velasco, Paula	09/08/2017	0.80	140.00	112.00
Prepared form 4810 FYE (2006-2011)				
Coombs, Chad	09/12/2017	0.20	475.00	95.00
Review correspondence from John Tedford regarding MKA issues and correspondence with Sue Tomlinson regarding the tax issues.				
Tomlinson, Susan	09/12/2017	1.10	650.00	715.00
Research regarding 2016 MKA Opportunity Fund K-1 with 46M of income.				
Tomlinson, Susan	09/13/2017	0.80	650.00	520.00
Correspondence with Mr. Tedford regarding tax treatments re \$46M of income including prior year treatment, etc.				
Coombs, Chad	09/13/2017	0.70	475.00	332.50
Review MKA tax issues and conference with Sue Tomlinson regarding QSF.				
Coombs, Chad	09/15/2017	0.50	475.00	237.50
Review correspondence from counsel regarding MKA K-1 tax issues and analysis of such issues.				

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Tomlinson, Susan	09/18/2017	0.70	650.00	455.00
Review of various emails from Mr. Tedford regarding copies of 2007 filed Westmoore Capital Group, notices and status update from hearing with judge.				
Tomlinson, Susan	09/18/2017	0.40	650.00	260.00
Consult with Mr. Agler regarding CODI issue re K-1 from MKA.				
Coombs, Chad	09/18/2017	0.20	475.00	95.00
Review correspondence regarding tax status and distributions and MKA claims.				
Paniagua, Boris	09/18/2017	0.20	205.00	41.00
Reviewed IRS correspondence re: request for prior year return form and telephone call with Sue Tomlinson to discuss schedule comparing 2007 return filed with Franchise Tax Board versus debtor's financial statements.				
Bouchard, Christy	09/18/2017	0.30	295.00	88.50
Discussion regarding preparation of trial balance for the year ended 12/31/2016.				
Agler, David	09/19/2017	2.20	675.00	1,485.00
Analysis and discussions with Ms. Tomlinson re tax return preparation issues;				
Tomlinson, Susan	09/19/2017	1.60	650.00	1,040.00
Analysis and review 2007 tax returns received from prior accountant. Phone with Mr. Tedford re same.				
Tomlinson, Susan	09/19/2017	2.20	650.00	1,430.00
Analysis of life-to-date treatments of MKA Real Estate flow through losses, income recognized on Westmoore Investments returns impacting MKA's tax basis and capital loss treatment of remaining basis on final K-1.				
Tomlinson, Susan	09/19/2017	2.20	650.00	1,430.00
Analysis and discussions with Mr. Agler re QSF 2016 tax return preparation issues				
Paniagua, Boris	09/20/2017	0.50	205.00	102.50
Reviewed 2007 income tax returns.				
Bouchard, Christy	09/20/2017	1.60	295.00	472.00
Preparation of updated trial balance and tax trial balance and documentation for the year ended 12/31/2016.				
Paniagua, Boris	09/21/2017	3.90	205.00	799.50
Reviewed 2007-2010 financial statements.				
Paniagua, Boris	09/21/2017	1.10	205.00	225.50
Prepared schedule comparing income statement activity from QuickBooks to 2007 income tax return.				
Tomlinson, Susan	09/21/2017	1.90	650.00	1,235.00
Analysis and review of 2016 QSF trial balance including write off of worthless assets, etc.				

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Name	Date	Time	Rate	Charges
Paniagua, Boris	09/22/2017	2.00	205.00	410.00
Prepared schedule comparing income statement activity from QuickBooks to 2007 income tax return.				
Tomlinson, Susan	09/23/2017	1.10	650.00	715.00
Clear review points regarding 2016 tax trial balance.				
Bouchard, Christy	09/23/2017	0.20	295.00	59.00
Updated trial balance for the QSF for the year ended 12/31/2016.				
Tomlinson, Susan	09/25/2017	0.40	650.00	260.00
Consult with Ms. Bouchard re change to fund balance for K-1 income on 2016 tax trial balance.				
Paniagua, Boris	09/25/2017	2.30	205.00	471.50
Discussed project with Sue Tomlinson and revised 2008 and 2009 trial balances for Series B and Series II.				
Paniagua, Boris	09/26/2017	1.80	205.00	369.00
Telephone calls with Paul Smith to discuss tax line reconciliation to be revised and revised 2009 trial balances for Series B and Series II.				
Paniagua, Boris	09/26/2017	3.90	205.00	799.50
Reviewed and reference 2008 and 2009 trial balances for Series B and Series II.				
Paniagua, Boris	09/27/2017	1.50	205.00	307.50
Reviewed 2007 and reviewed and revised 2008 trial balance for Series A.				
Paniagua, Boris	09/28/2017	2.20	205.00	451.00
Reviewed 2008 trial balance for Series A.				
Tomlinson, Susan	09/29/2017	2.20	650.00	1,430.00
Review and edit time for fee application.				
Hosoi, Harumi	09/30/2017	0.50	170.00	85.00
Westmoore QSF preparation - Phone meeting with a manager FYE 12/31/2016				
Bouchard, Christy	09/30/2017	0.50	295.00	147.50
Call with staff to discuss the preparation of Federal and state tax returns for the QSF for the year ended 12/31/2016.				
Smith, Paul	10/01/2017	2.00	105.00	210.00
Worked on 2007 trial balance information and discussion with Boris regarding the same.				
Paniagua, Boris	10/02/2017	3.80	205.00	779.00
Revised 2008 trial balances for Series A, Series B, and Series II.				
Smith, Paul	10/03/2017	5.00	105.00	525.00
Trial balance upload from 2007 - 2009.				
Paniagua, Boris	10/03/2017	3.90	205.00	799.50
Referenced and revised 2008 trial balance for Series A , Series B and Series II.				

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Name	Date	Time	Rate	Charges
Paniagua, Boris	10/03/2017	1.20	205.00	246.00
Revised and referenced 2009 trial balance for Series II.				
Hosoi, Harumi	10/04/2017	2.50	170.00	425.00
Westmoore QSF - Prepared the Federal & CA return draft FYE 12/31/2016				
Paniagua, Boris	10/04/2017	2.50	205.00	512.50
Reviewed and referenced 2009 trial balances for Series A and Series II.				
Paniagua, Boris	10/05/2017	3.90	205.00	799.50
Hosoi, Harumi	10/05/2017	0.50	170.00	85.00
Westmoore QSF preparation - Cleared the review comments FYE 12/31/2016				
Bouchard, Christy	10/05/2017	0.50	330.00	165.00
Review of the preparation of the Bankruptcy package for the year ended 12/31/2016.				
Bouchard, Christy	10/05/2017	0.90	330.00	297.00
Review of the preparation of the Federal and state tax returns for the QSF for the year ended 12/31/2016.				
Paniagua, Boris	10/05/2017	0.70	205.00	143.50
Revised Series II trial balances.				
Tomlinson, Susan	10/05/2017	0.60	650.00	390.00
Review of final preparation of 2011 Westmoore Capital Mgmt return. Correct CODI tax treatment.				
Paniagua, Boris	10/06/2017	1.90	205.00	389.50
Revised Series B 2010 trial balance and 2008-2009 Series China.				
Bouchard, Christy	10/06/2017	0.50	330.00	165.00
Review of the preparation of the Federal and state tax returns for the QSF for the year ended 12/31/2016.				
Tomlinson, Susan	10/08/2017	1.40	650.00	910.00
Review of 2016 Westmoore QSF return. Discussion with Ms. Bouchard regarding presentation of K-1 income and suspended losses as well as capital loss amount for 2011 basis amounts.				
Bouchard, Christy	10/09/2017	0.40	330.00	132.00
Review of the preparation of Federal and state tax returns for the year ended 12/31/2016.				
Bouchard, Christy	10/10/2017	0.50	330.00	165.00
Preparation of footnote to be attached to the Westmoore QSF tax returns for the year ended 12/31/2016.				
Tomlinson, Susan	10/10/2017	2.70	650.00	1,755.00
Westmoore QSF-Preparation of footnote regarding the treatment of the MKA K-1s and prior year suspended loss treatment, write off of beginning capital in MKA, etc. for attachment to return to explain changes in fund balance.				

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Name	Date	Time	Rate	Charges
Paniagua, Boris	10/10/2017	3.30	205.00	676.50
Revised 2008 and 2009 trial balance for Series B for Westmoore Capital Group.				
Paniagua, Boris	10/10/2017	1.50	205.00	307.50
Revised 2008 and 2009 trial balance for China series.				
Paniagua, Boris	10/11/2017	3.90	205.00	799.50
Revised Series II, Series A. and Series B 2008 trial balances.				
Paniagua, Boris	10/11/2017	2.80	205.00	574.00
Revised Series II, Series A. and Series B 2009-2010 trial balances.				
Tomlinson, Susan	10/11/2017	1.80	650.00	1,170.00
Westmoore QSF-Conclude preparation of footnote regarding the treatment of the MKA K-1s and prior year suspended loss treatment, write off of beginning capital in MKA, etc. for attachment to return to explain changes in fund balance.				
Bouchard, Christy	10/11/2017	0.50	330.00	165.00
Putting together bankruptcy package including footnotes, getting return digitized, and sending into processing.				
Tomlinson, Susan	10/12/2017	2.10	650.00	1,365.00
Westmoore Capital Management- Review and sign 2007-2011 tax returns				
Tomlinson, Susan	10/12/2017	0.10	650.00	65.00
Westmoore Capital Management- Meeting with Mr. Gill re 2007-2011 returns and signing thereof.				
Tomlinson, Susan	10/12/2017	0.30	650.00	195.00
Westmoore Securities Management- Review assembly and meeting with Mr. Gill re 2008 return and signing thereof as well as prompt assessment copies for 2008-2011 years.				
Tomlinson, Susan	10/12/2017	0.30	650.00	195.00
Westmoore Capital Finance- Review assembly and meeting with Mr. Gill re prompt assessment copies for 2008-2011 years and signing thereof.				
Paniagua, Boris	10/12/2017	3.90	205.00	799.50
Prepared 2011 trial balances for Series A, Series B, Series II, and Series China.				
Paniagua, Boris	10/12/2017	2.40	205.00	492.00
Prepared and revised 2010 trial balances for Series A, Series B, Series II, and Series China.				
Tomlinson, Susan	10/13/2017	0.50	650.00	325.00
Meeting with Mr. Paniagua regarding tax gains and losses re transfers from Westmoore Capital Group Series LLC to Westmoore QSF.				
Bouchard, Christy	10/13/2017	0.20	330.00	66.00
Filing of QSF tax returns for the year ended 12/31/2016.				

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Name	Date	Time	Rate	Charges
Paniagua, Boris	10/13/2017	1.40	205.00	287.00
Saved 2008-2011 financial statements in AWP database for Series A, Series B, Series II and Series China.				
Tomlinson, Susan	10/14/2017	1.10	650.00	715.00
Fee Application time edits.				
Paniagua, Boris	10/16/2017	1.10	205.00	225.50
Reviewed Westmoore Management trial balances and Westmoore Securities trial balances for asset transferred to QSF information.				
Paniagua, Boris	10/17/2017	0.90	205.00	184.50
Discussed with Sue Tomlinson 2011 journal entries and finalized 2011 trial balances for all series.				
Coombs, Chad	10/17/2017	1.80	475.00	855.00
Correspondence with Sue Tomlinson and staff regarding preparation of debtor returns and issues related thereto and coordinate same.				
Coombs, Chad	10/18/2017	1.30	475.00	617.50
Review tax return issues including status of returns and background information for preparation of returns.				
Coombs, Chad	10/18/2017	2.20	475.00	1,045.00
Review background information for debtor's returns including prior year tax returns and status of entities under applicable law.				
Paniagua, Boris	10/18/2017	0.60	205.00	123.00
Discussed trial balance and income tax return projects for Westmoore Capital Group with Chad Coombs, Christy Bouchard, and Harumi Hosoi.				
Hosoi, Harumi	10/18/2017	0.50	170.00	85.00
Westmoore Capital LLC - Skype meeting to discuss preparation of 2008 - 2010 tax returns.				
Hosoi, Harumi	10/19/2017	1.00	170.00	170.00
Westmoore Capital LLC - Skype meeting to discuss preparation of 2008 - 2011 tax returns.				
Paniagua, Boris	10/19/2017	1.30	205.00	266.50
Discussed Westmoore Capital Group tax return project with Harumi, Christy Bouchard, Chad Coombs and telephone conference with Sue Tomlinson.				
Coombs, Chad	10/19/2017	0.90	475.00	427.50
Telephone conference with Sue Tomlinson, Christy Bouchard, Harumi Hosoi, and Boris Paniagua regarding Westmoore Capital Group, LLC tax return issues for 2008 through 2011.				
Coombs, Chad	10/19/2017	1.10	475.00	522.50
Review files for information for Westmoore Capital Group, LLC series and partners for tax returns.				

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Name	Date	Time	Rate	Charges
Paniagua, Boris	10/20/2017	0.50	205.00	102.50
Prepared list of background information for AWP per Christy Bouchard and respond to Polly's e-mail inquiries about files in AWP database.				
Coombs, Chad	10/20/2017	0.80	475.00	380.00
Review background information for preparation of tax returns and correspondence with staff regarding same.				
Tomlinson, Susan	10/20/2017	1.40	650.00	910.00
Review of Westmoore Capital Group Series 2008-2011 trial balances for Series B				
Liou, Polly	10/20/2017	0.30	295.00	88.50
Coordinating with compliance team with staffing and scheduling issues				
Hosoi, Harumi	10/20/2017	4.00	170.00	680.00
Westmoore Capital LLC - Tax trial balance 2008 Series B, II, A, China				
Tomlinson, Susan	10/22/2017	1.80	650.00	1,170.00
Review trial balances for Westmoore Capital Group Series A and Series B for 2008. Discussion with Mr. Paniagua regarding changes in presentation needed for tax preparation purposes.				
Rumyan, Lily	10/23/2017	1.50	170.00	255.00
Discuss with SLT, HH, BP, and CLB regarding preparation and items to look out for.				
Tomlinson, Susan	10/23/2017	2.30	650.00	1,495.00
Continued review of trial balances for Westmoore Capital Group Series A, Series II, China and Series B for 2008. Discussion with Mr. Paniagua regarding changes in presentation needed for tax preparation purposes.				
Tomlinson, Susan	10/23/2017	1.10	650.00	715.00
Review of tax preparation issues with Lily Rumyan and Harumi Hosoi re 2008 Westmoore Capital Group Series A, Series II, China including allocations of income and loss item information to partners, partner contributions and distributions.				
Tomlinson, Susan	10/23/2017	1.10	650.00	715.00
Continued review of trial balances for Westmoore Capital Group Series A, Series II, China including consult with Harumi Hosoi and Boris Paniagua regarding allocations of income and loss item information to partners, partner contributions and distributions.				
Paniagua, Boris	10/23/2017	3.90	205.00	799.50
2008 partnership contribution and allocation calculations for Series A, Series B, Series II, and Series China.				
Paniagua, Boris	10/23/2017	3.90	205.00	799.50
Summarized 2008 trial balances for income tax return preparation for Series A, Series B, Series II, and Series China.				
Paniagua, Boris	10/23/2017	3.90	205.00	799.50
Revised 2008 trial balances and reviewed 2007 income tax returns.				

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Name	Date	Time	Rate	Charges
Hosoi, Harumi	10/23/2017	4.00	170.00	680.00
Westmoore Capital LLC - Tax trial balance 2008 Series B, II, A, China				
Liou, Polly	10/23/2017	0.30	295.00	88.50
Call with Boris Paniagua to discuss status of trial balances and staffing				
Rumyan, Lily	10/24/2017	5.80	170.00	986.00
Creating combined TTB, preparing partner ending percentage workpaper, on the phone with 5911 to download prior year gosystems, issues with printing to PDF. Discussing budget with Harumi.				
Coombs, Chad	10/24/2017	0.30	475.00	142.50
Correspondence with staff regarding federal and state income tax preparation issues.				
Tomlinson, Susan	10/24/2017	1.10	650.00	715.00
Westmoore Capital Group, LLC- Review of partner reconciliations and allocations upon combination of Series LLCs together.				
Paniagua, Boris	10/24/2017	3.10	205.00	635.50
Reviewed and summarized 2009 trial balances for Series A, Series B, Series II, and Series China.				
Hosoi, Harumi	10/24/2017	0.70	170.00	119.00
Westmoore Capital LLC - Discussed the budget and timing of return completion. assisted a staff on tax trial balance.				
Tomlinson, Susan	10/25/2017	1.80	650.00	1,170.00
Review and summarization of CA notices per the request of Mr. Tedford for all Westmoore filed pre-receivership entity returns filed.				
Tomlinson, Susan	10/26/2017	1.70	650.00	1,105.00
Westmoore Capital Group, LLC- Review of partner reconciliations and allocations upon combination of Series LLCs together.				
Liou, Polly	10/26/2017	1.80	295.00	531.00
Various scheduling and workpaper discussions with team on 2008 - 2011 tax returns				
Rumyan, Lily	10/26/2017	4.80	170.00	816.00
Preparing partner calculations, initial discussion with Mariam, and preparing Series A return.				
Paniagua, Boris	10/26/2017	3.90	205.00	799.50
Revised 2010-2011 trial balances for Series A, Series B, and Series II.				
Paniagua, Boris	10/26/2017	1.70	205.00	348.50
Revised 2010-2011 trial balance for Series China.				
Barton, Barbara	10/26/2017	0.50	220.00	110.00
Review QBs files and prepare 2009 to 2011 general ledgers for Boris.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Barton, Barbara	10/26/2017	0.50	220.00	110.00
Prepar QBs 2009 to 2011 Trial Balances, both cash & accrual for Boris.				
Shakhverdyan, Mariam	10/26/2017	5.00	140.00	700.00
Working on Series II tax preparation for 2008				
Shakhverdyan, Mariam	10/27/2017	0.50	140.00	70.00
Working on Series II tax preparation for 2008				
Rumyan, Lily	10/27/2017	5.00	170.00	850.00
Updating partner calculations, discussion with Mariam on how to use workpaper, and manually updating percentages in Series B, adding Contributions/Distributions -- had to re-do due to ending amounts having to be entered in the beginning slot.				
Paniagua, Boris	10/27/2017	3.40	205.00	697.00
Finalized trial balances, saved workpapers/client provided financial statements in AWP database and discussion with Sue Tomlinson re: adjustments to trial balances.				
Barton, Barbara	10/27/2017	0.60	220.00	132.00
Export QBs Accrual & Cash Basis 2011 Balance Sheet, Profit & Loss, Trial Balance and General Ledger for Series II for QuickBooks.				
Barton, Barbara	10/27/2017	0.40	220.00	88.00
Export QBs Accrual & Cash 2011 Balance Sheet and Profit & Loss for China Series for Boris				
Barton, Barbara	10/27/2017	0.80	220.00	176.00
Restore QBs files for Series A from backup copy and export 2011 balance sheet, profit & loss and general ledger for Boris				
Tomlinson, Susan	10/27/2017	2.60	650.00	1,690.00
Clear points regarding combined partner allocations for Westmoore Capital Group Series LLCs. Review 2009 and 2010 trial balances for all series and combined companies.				
Rumyan, Lily	10/30/2017	6.30	170.00	1,071.00
Preparing returns. Speaking to gosystems about combined locator not opening. Having to setup beginning balances for combined. Inputting information for partners.				
Tomlinson, Susan	10/30/2017	0.40	650.00	260.00
Call to FTB regarding Westmoore Securities 2008 return not received and need to resend it.				
Tomlinson, Susan	10/30/2017	2.10	650.00	1,365.00
Research IRS records regarding federal taxes, penalties and/or interest for all pre-receivership entites for 2007-2011 years.				
Shakhverdyan, Mariam	10/30/2017	6.50	140.00	910.00
Preparation of Series II and Series China for year 2008.				
Shakhverdyan, Mariam	10/31/2017	4.00	140.00	560.00
Preparation of Series II and Series China for year 2008.				

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For the period 07/21/15 through 10/31/18

Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Tomlinson, Susan	10/31/2017	1.60	650.00	1,040.00
Review of Westmoore Capital Group Series 2011 trial balances for Series B, A, II and China.				
Rumyan, Lily	10/31/2017	4.50	170.00	765.00
Finalizing returns, answering questions for Mariam, helping Mariam through return, and sending email to Sue.				
Rumyan, Lily	11/01/2017	6.00	170.00	1,020.00
Discussing timeline, missing information and status with engagement team. Assisting staff with adjustments to 2008 return. Preparing 2010 Tax Trial Balance, Retained Earnings Roll Forward and Allocation workpaper. Updating 2008 returns with missing information. Sending new draft for review.				
Paniagua, Boris	11/01/2017	0.40	205.00	82.00
Telephone calls with Lily Rumyan to discuss partners addresses and social security numbers. calls with Franchise Tax Board and Sue Tomlinson regarding missing social security numbers for a couple of partners.				
Paniagua, Boris	11/01/2017	3.90	205.00	799.50
Revised 2011 trial balances for Series A, Series B, Series II and Series China.				
Paniagua, Boris	11/01/2017	2.40	205.00	492.00
Reviewed files with partners information received from Trustee's counsel and update partnership information schedule and discussed with Lily Rumyan.				
Shakhverdyan, Mariam	11/01/2017	1.00	140.00	140.00
Updating 2008 tax return with new partner information.				
Shakhverdyan, Mariam	11/01/2017	2.00	140.00	280.00
Preparation of combined tax trial balance and partnership allocation work paper for 2009.				
Tomlinson, Susan	11/01/2017	1.80	650.00	1,170.00
Westmoore Capital Group-Review of 2008 revised trial balances Series A, B, II and China and partner allocations for combined federal LLC return for new members added during 2008 tax year.				
Tomlinson, Susan	11/01/2017	1.20	650.00	780.00
Westmoore Capital Group-Review of 2009 trial balances for Series A, B, II and China and partner allocations for combined federal LLC return.				
Tomlinson, Susan	11/01/2017	1.30	650.00	845.00
Westmoore Capital Group-Review of 2010 revised trial balances Series A, B, II and China and partner allocations for combined federal LLC return.				
Tomlinson, Susan	11/01/2017	0.40	650.00	260.00
Westmoore Securities Inc. - Call with FTB regarding 2008 tax amount due.				
Tomlinson, Susan	11/02/2017	0.60	650.00	390.00
Westmoore Securities Inc. - Call with FTB regarding revised 2008 tax amount due.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Tomlinson, Susan	11/02/2017	1.60	650.00	1,040.00
Westmoore Capital Group-Review of 2011 revised trial balances Series A, B, II and China. Phone with Boris Paniauga regarding changes needed.				
Tomlinson, Susan	11/02/2017	2.30	650.00	1,495.00
Westmoore Capital Group-Review of 2008 revised trial balances Series A, B, II and China and combined federal return. Review partner allocations for combined federal LLC return and separate company CA LLC returns.				
Rumyan, Lily	11/02/2017	4.50	170.00	765.00
Updating beginning balances, calculating beginning percentages, updating calculation, updating amounts in gosystems, updating K-1 partner information, and discussing with engagement team.				
Paniagua, Boris	11/02/2017	1.90	205.00	389.50
Calculated 2011 loss on sale of assets to QSF and revised trial balances for Series A, Series B, and Series II.				
Shakhverdyan, Mariam	11/02/2017	3.00	140.00	420.00
Cleared review comments for 2008 tax returns.				
Paniagua, Boris	11/03/2017	1.70	205.00	348.50
Recalculated gain or loss on sale of assets to QSF from Series A, Series B and Series II and updated trial balances.				
Rumyan, Lily	11/03/2017	1.80	170.00	306.00
Preparing 2009 returns. Reviewing workpapers.				
Shakhverdyan, Mariam	11/03/2017	4.00	140.00	560.00
Preparation of 2009 tax returns for Series II and Series China.				
Rumyan, Lily	11/06/2017	3.50	170.00	595.00
Preparing returns and updating workpapers.				
Paniagua, Boris	11/06/2017	2.60	205.00	533.00
Reviewed unrealized gain accounts and recalculated gain/loss on sale of assets for Series A, Series B and Series II.				
Tomlinson, Susan	11/06/2017	1.00	650.00	650.00
Westmoore Capital Group-Review of 2011 tax trial balances for Series A, B, II and China and partner allocations for combined federal LLC return.				
Tomlinson, Susan	11/06/2017	0.20	650.00	130.00
Phone conference with Mr. Tedford regarding tax, penalty and interest amounts due.				
Tomlinson, Susan	11/06/2017	0.20	650.00	130.00
Phone conference with Mr. Tedford regarding fee application and time detail needed.				
Shakhverdyan, Mariam	11/06/2017	6.50	140.00	910.00
Westmoore Capital Group, LLC - Clearing review comments for 2009 and preparing tax return for 2010.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Shakhverdyan, Mariam	11/06/2017	2.00	140.00	280.00
Westmoore Capital Group, LLC- Preparation of 2010 tax workpaper's and partner allocations				
Shakhverdyan, Mariam	11/07/2017	2.50	140.00	350.00
Westmoore Capital Group, LLC- Preparation of 2010 tax workpaper's and partner allocations				
Shakhverdyan, Mariam	11/07/2017	4.00	140.00	560.00
Westmoore Capital Group, LLC- Preparation of 2011 tax return.				
Tomlinson, Susan	11/07/2017	1.40	650.00	910.00
Westmoore Capital Group-Review of 2009 and 2010 tax returns for Series A, B, II and China and combined federal return. Review partner allocations for combined federal LLC return and separate company CA LLC returns.				
Tomlinson, Susan	11/07/2017	1.10	650.00	715.00
Westmoore Capital Group-Review of revised 2011 tax trial balances including losses on sale of assets transferred to the QSF for Series A, B, II and China and partner allocations for combined federal LLC return.				
Rumyan, Lily	11/07/2017	6.00	170.00	1,020.00
Preparing 2011 returns and workpapers. Creating footnotes. Gosystems issues.				
Tomlinson, Susan	11/08/2017	0.40	650.00	260.00
Review of fee application time sorts				
Tomlinson, Susan	11/09/2017	0.80	650.00	520.00
Westmoore Capital Group-Review and sign 2008 and 2009 tax returns for Series A, B, II and China and combined federal return.				
Tomlinson, Susan	11/09/2017	1.60	650.00	1,040.00
Westmoore Capital Group-Review of 2011 tax returns for Series A, B, II and China and combined federal return including property sales, treatment of CODI and abandonment of assets.				
Shakhverdyan, Mariam	11/09/2017	3.50	140.00	490.00
Clearing review comments for various 2011 returns				
Rumyan, Lily	11/10/2017	1.50	170.00	255.00
Working with Mariam on Westmoore 2011. Reviewing returns and providing comments.				
Tomlinson, Susan	11/10/2017	0.80	650.00	520.00
Westmoore Capital Group-Review and sign 2010 and 2011 tax returns for Series A, B, II and China and combined federal return.				
Rumyan, Lily	11/17/2017	0.50	170.00	85.00
Saving documents in multiple years and AWP clean up, checking for finalized EPGs.				
Tomlinson, Susan	12/04/2017	0.30	650.00	195.00
Review EDD and FTB tax notices.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Tomlinson, Susan	12/04/2017	0.80	650.00	520.00
Phone with FTB regarding penalties for the FTB and EDD for various entities and years.				
Tomlinson, Susan	12/06/2017	1.10	650.00	715.00
Time edits for fee application.				
Bouchard, Christy	12/07/2017	0.80	330.00	264.00
Analysis and discussion with FTB representative regarding FTB refund check for the year ended 12/31/2015. Preparation of response to the FTB.				
Tomlinson, Susan	12/12/2017	0.40	650.00	260.00
Communication with Mr. Tedford regarding waiving of claims by investors.				
Tomlinson, Susan	12/14/2017	1.90	650.00	1,235.00
Preparation of fee application.				
Tomlinson, Susan	12/15/2017	1.70	650.00	1,105.00
Preparation of fee application.				
Bouchard, Christy	01/03/2018	0.20	330.00	66.00
Saving various notices in AWP.				
Tomlinson, Susan	01/09/2018	0.60	650.00	390.00
Review of 2010 and 2011 penalty notices for Westmoore Capital Group for \$128,700 each.				
Tomlinson, Susan	01/10/2018	1.10	650.00	715.00
Phone with FTB regarding proof of claims and amounts/years of tax included therein.				
Tomlinson, Susan	01/11/2018	1.10	650.00	715.00
Communication with Mr. Dao at FTB and Mr. Tedford regarding FTB proof of claim, etc.				
Tomlinson, Susan	01/19/2018	0.30	650.00	195.00
Review and respond to email from legal counsel regarding timing on abatement of penalties for WM Capital Group 2009-2011.				
Tomlinson, Susan	01/23/2018	0.60	650.00	390.00
Penalty abatement letter preparation.				
Tomlinson, Susan	02/03/2018	1.30	650.00	845.00
Preparation of IRS penalty abatement letter for Westmoore Capital Group 2008-2011.				
Tomlinson, Susan	02/03/2018	0.40	650.00	260.00
Review of various IRS notices and FTB Proofs of Claim from Mr. Tedford.				
Tomlinson, Susan	02/07/2018	0.40	650.00	260.00
Review of Proofs of Claim filed by the FTB for post receivership periods.				
Tomlinson, Susan	02/13/2018	0.40	650.00	260.00
Follow up regarding K-1 late filing penalties with IRS for WM Capital Group.				

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Name	Date	Time	Rate	Charges
Hosoi, Harumi	02/15/2018	0.20	170.00	34.00
Westmoore QSF - Request to roll forward the AWP to 12/31/2017.				
Hosoi, Harumi	02/16/2018	0.20	170.00	34.00
Request to the AWP database to Westmoore QSF 2017.				
Hosoi, Harumi	02/19/2018	0.50	170.00	85.00
Westmoore QSF - Calling FTB for CA payments and preparation of the 2017 extension.				
Coombs, Chad	02/21/2018	0.50	475.00	237.50
Review IRS penalty notice and correspondence with Sue Tomlinson regarding same.				
Paniagua, Boris	02/23/2018	0.80	205.00	164.00
Categorize form 2 activity and summarized in order to identify potential income or loss to be reported in 2017.				
Liou, Polly	02/23/2018	0.20	295.00	59.00
Review extension calculation				
Tomlinson, Susan	02/26/2018	0.30	650.00	195.00
Review of 2017 tax extension and forward same to Mr. Tedford.				
Tomlinson, Susan	03/08/2018	0.40	650.00	260.00
Correspondence with IRS regarding Westmoore Capital Group levy notices for late filed K-1s.				
Tomlinson, Susan	03/09/2018	0.20	650.00	130.00
Correspondence with IRS regarding Westmoore Capital Group levy notices for late filed K-1s.				
Tomlinson, Susan	03/10/2018	0.10	650.00	65.00
Review extension of time to file.				
Tomlinson, Susan	03/13/2018	0.30	650.00	195.00
Call with IRS regarding Westmoore Capital Group levy notices for late filed K-1s.				
Hosoi, Harumi	03/30/2018	0.30	170.00	51.00
Saved extension e-file acceptance, client communication, and updated CTC/AWP.				
Paniagua, Boris	04/20/2018	1.10	215.00	236.50
Start preparing 2017 QSF trial balance.				
Tomlinson, Susan	06/28/2018	0.40	675.00	270.00
Review of IRS notices regarding non-filing of Westmoore Capital Mgmt returns for 12831/08-12/31/011. Correspondence with Mr. Tedford re same.				
Tomlinson, Susan	07/05/2018	0.60	675.00	405.00
Email with Mr. Gill re Westmoore Capital Management regarding reassembly and refiling of 2008-2011 tax returns in response to IRS notice.				
Tomlinson, Susan	07/17/2018	0.40	675.00	270.00
Review of information needed to complete 2017 QSF tax returns.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Liou, Polly	07/18/2018	0.20	310.00	62.00
Follow up on open K-1 with Boris Paniagua and timing with Chad Coombs				
Tomlinson, Susan	07/24/2018	0.80	675.00	540.00
Review of Proof of Claim and correspondence with IRS regarding Proof of Claim and additional entities.				
Tomlinson, Susan	07/26/2018	1.40	675.00	945.00
Review of revised Proof of Claim from IRS regarding various Westmoore entities. Communication with Mr. Tedford re same. Communication with IRS re same inclusion of incorrect entity.				
Tomlinson, Susan	08/10/2018	0.30	675.00	202.50
Planning regarding MKA Real Estate K-1 needed to complete QSF tax returns.				
Tomlinson, Susan	08/16/2018	0.20	675.00	135.00
Consult with Mr. Paniagua regarding finalization of QSF trial balance without loss for MKA Real Estate Qualifies Fund I, LLC K-1 due to non-receipt of same.				
Paniagua, Boris	08/20/2018	1.30	220.00	286.00
Finalized 2017 Westmoore QSF trial balance.				
Liou, Polly	08/20/2018	0.20	320.00	64.00
Update promise date report and BK master list				
Paniagua, Boris	08/21/2018	0.80	220.00	176.00
Finalized 2017 QSF Trial Balance.				
Liou, Polly	08/22/2018	0.20	320.00	64.00
Follow up with Boris Paniagua on status of trial balance, review and update promise date and status on master list				
Liou, Polly	08/28/2018	0.30	320.00	96.00
Trial balance review				
Tomlinson, Susan	08/28/2018	1.30	675.00	877.50
Preparation of fee application time summary and listing of returns prepared.				
Tomlinson, Susan	08/28/2018	0.60	675.00	405.00
Review of 2017 QSF working trial balance.				
Liou, Polly	08/29/2018	0.30	320.00	96.00
Send qualified settlement fund return tax preparation, update status report				
Paniagua, Boris	08/29/2018	0.60	220.00	132.00
Revised 2017 trial balance.				
Liou, Polly	08/30/2018	0.20	320.00	64.00
Follow up on status of disputed ownership fund return				
Hosoi, Harumi	08/31/2018	0.30	185.00	55.50
QSF - Checking FTB payments and making call to the FTB for tax return preparation.				

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Analysis - Tax Return Preparation and Tax Issues

Name	Date	Time	Rate	Charges
Hosoi, Harumi	09/01/2018	2.90	185.00	536.50
QSF - 2017 tax return preparation				
Liou, Polly	09/01/2018	0.30	320.00	96.00
Prepare processing instructions, send return to processing for return package				
Liou, Polly	09/01/2018	0.80	320.00	256.00
Review and update trial balance for referencings, review draft return				
Tomlinson, Susan	09/01/2018	1.40	675.00	945.00
Review of 2017 QSF tax returns.				
Liou, Polly	09/04/2018	0.30	320.00	96.00
Review and provide comments to processing on tax return package, send return package to partner for final review and to digitize				
Tomlinson, Susan	09/04/2018	0.20	675.00	135.00
Sign 2017 QSF tax returns.				
Tomlinson, Susan	09/06/2018	0.50	675.00	337.50
Follow up re missing K-1 before finalization of 2017 tax returns. Finalize and sign tax returns.				
Liou, Polly	09/06/2018	0.30	320.00	96.00
Follow up on status of engagement, update master list				
Tomlinson, Susan	09/07/2018	0.20	675.00	135.00
Sign 2017 tax returns with Mr. Gill.				
Hosoi, Harumi	09/14/2018	0.20	185.00	37.00
QSF - Documenting the return completion				
Tomlinson, Susan	09/26/2018	0.50	675.00	337.50
Phone with Mr. Tedford and Mr. Gill regarding winding up of case and related issues.				
Paniagua, Boris	09/28/2018	0.20	220.00	44.00
Reviewed 2017 K-1 form received from Brian Wagoner.				
Hosoi, Harumi	10/12/2018	0.30	185.00	55.50
Preparation of the 2017 tax return - documenting deliver and processing of the tax return				
Total Analysis - Tax Returns and Issues		2,061.80		453,185.00

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Postage Meter Charges

Name	Date	Charges
Expense	01/13/2017	7.27
Postage Meter Charges		
Expense	01/13/2017	7.48
Postage Meter Charges		
Expense	01/13/2017	7.27
Postage Meter Charges		
Expense	01/13/2017	7.06
Postage Meter Charges		
Expense	01/13/2017	7.48
Postage Meter Charges		
Expense	01/13/2017	7.69
Postage Meter Charges		
Expense	01/13/2017	15.80
Postage Meter Charges		
Expense	01/13/2017	11.50
Postage Meter Charges		
Expense	01/13/2017	12.40
Postage Meter Charges		
Expense	01/13/2017	15.80
Postage Meter Charges		
Expense	01/13/2017	11.50
Postage Meter Charges		
Expense	01/13/2017	6.43
Postage Meter Charges		
Expense	01/13/2017	7.48
Postage Meter Charges		
Expense	01/13/2017	7.48
Postage Meter Charges		
Expense	01/13/2017	6.43
Postage Meter Charges		
Expense	01/13/2017	12.40
Postage Meter Charges		
Expense	01/13/2017	6.43
Postage Meter Charges		

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Postage Meter Charges

Name	Date	Charges
Expense	01/13/2017	6.64
Postage Meter Charges		
Expense	01/13/2017	7.90
Postage Meter Charges		
Expense	01/13/2017	7.69
Postage Meter Charges		
Expense	01/13/2017	18.20
Postage Meter Charges		
Expense	01/13/2017	18.20
Postage Meter Charges		
Expense	01/13/2017	17.40
Postage Meter Charges		
Expense	01/13/2017	17.40
Postage Meter Charges		
Expense	01/13/2017	19.55
Postage Meter Charges		
Expense	01/13/2017	18.20
Postage Meter Charges		
Expense	01/13/2017	18.80
Postage Meter Charges		
Expense	01/13/2017	14.40
Postage Meter Charges		
Expense	01/13/2017	7.27
Postage Meter Charges		
Expense	01/13/2017	15.80
Postage Meter Charges		
Expense	01/13/2017	11.50
Postage Meter Charges		
Expense	01/13/2017	8.11
Postage Meter Charges		
Expense	01/13/2017	7.06
Postage Meter Charges		

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Postage Meter Charges

Name	Date	Charges
Expense	01/13/2017	7.27
Postage Meter Charges		
Expense	10/13/2017	7.71
Postage Meter Charges		
Expense	10/13/2017	13.65
Postage Meter Charges		
Expense	10/13/2017	7.92
Postage Meter Charges		
Expense	10/13/2017	8.34
Postage Meter Charges		
Expense	10/13/2017	13.35
Postage Meter Charges		
Expense	10/13/2017	14.75
Postage Meter Charges		
Expense	10/13/2017	14.75
Postage Meter Charges		
Expense	10/13/2017	14.75
Postage Meter Charges		
Expense	10/13/2017	7.92
Postage Meter Charges		
Expense	10/13/2017	7.71
Postage Meter Charges		
Expense	10/13/2017	7.71
Postage Meter Charges		
Expense	10/13/2017	9.60
Postage Meter Charges		
Expense	10/13/2017	9.60
Postage Meter Charges		
Expense	10/13/2017	9.60
Postage Meter Charges		
Expense	10/13/2017	7.71
Postage Meter Charges		

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Postage Meter Charges

Name	Date	Charges
Expense	10/13/2017	7.92
Postage Meter Charges		
Expense	10/13/2017	7.92
Postage Meter Charges		
Expense	10/13/2017	7.71
Postage Meter Charges		
Expense	10/13/2017	7.71
Postage Meter Charges		
Expense	10/13/2017	8.13
Postage Meter Charges		
Expense	10/13/2017	7.92
Postage Meter Charges		
Expense	10/20/2017	9.39
Postage Meter Charges		
Expense	10/20/2017	13.35
Postage Meter Charges		
Expense	10/20/2017	13.35
Postage Meter Charges		
Expense	10/20/2017	13.35
Postage Meter Charges		
Expense	10/20/2017	13.35
Postage Meter Charges		
Expense	10/20/2017	9.39
Postage Meter Charges		
Expense	07/09/2018	7.83
Postage Meter Charges		
Expense	07/09/2018	7.83
Postage Meter Charges		
Expense	07/09/2018	8.04
Postage Meter Charges		

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Postage Meter Charges

Name	Date	Charges
Expense	07/09/2018	8.04
Postage Meter Charges		
Expense	09/10/2018	15.24
Postage Meter Charges		
Expense	09/18/2018	9.09
Postage Meter Charges		
Total Postage Meter Charges		<u>723.27</u>

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Overnight Delivery

Name	Date	Charges
Expense	09/28/2016	12.59
Overnight Delivery 555234820/FedEx/Sep12/Tax Documents		
Total Overnight Delivery		12.59

PROOF OF SERVICE

At the time of service, I was over 18 years of age and not a party to this action. I am employed in the County of Los Angeles, State of California. My business address is 1900 Avenue of the Stars, 11th Floor, Los Angeles, CA 90067-4402.

On February 15, 2019, I served true copies of the following document(s) described as **THIRD APPLICATION OF CROWE HORWATH LLP FOR APPROVAL OF FEES AND EXPENSES INCURRED AS ACCOUNTANTS TO DAVID A. GILL, RECEIVER; AND DECLARATION OF SUSAN P. TOMLINSON IN SUPPORT THEREOF** on the interested parties in this action as follows:

BY CM/ECF NOTICE OF ELECTRONIC FILING: I electronically filed the document(s) with the Clerk of the Court by using the CM/ECF system. Participants in the case who are registered CM/ECF users will be served by the CM/ECF system. Participants in the case who are not registered CM/ECF users will be served by mail or by other means permitted by the court rules.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on February 15, 2019, at Los Angeles, California.

/s/ Patricia Morris
PATRICIA MORRIS